



2014 / 2015

MTREF

DRAFT ANNUAL BUDGET

MOSSELBAAI MOSSEL BAY MOSSELBAYI

MOSSEL BAY MUNICIPALITY

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1. INTRODUCTION

1.1. Mossel Bay Municipality Overview

VISION

We strive to be a trend-setting, dynamic Municipality delivering quality services responsive to the demands and challenges of the community and our constitutional mandate, in which all stakeholders can participate in harmony and dignity.

MISSION

Mossel Bay Municipality's mission for the past present and future, is:

- * To render cost-effective and sustainable services to the entire community with diligence and empathy,
- * To create mutual trust and understanding between the municipality and the community,
- * To have a motivated and representative municipal workforce with high ethical standards, which is empowered to render optimal services to the community, and
- * To apply good and transparent corporate governance in order to promote community prosperity.

VALUES

The community is our inspiration and our workforce is our strength in the quest for community development and service delivery. We therefore value:

- * Work pride,
- * Service excellence,
- * Integrity,
- * Loyalty, and
- * Accountability.



1.2. Municipal Budget

DEFINITION OF A MUNICIPAL BUDGET

A municipal budget is generally a projection of future revenues and expenditure. A budget is used to control financial transactions and should also be used as a management and planning tool.

It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP).



A municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.

A Municipal budget is divided into a Capital and an Operating Budget:

- a) A capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits, and the sources of finance from which these expenses will be funded. The municipality spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond one year. Fixed assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.

Example: Land and buildings, pump stations, water purification plants, furniture, etc.

- b) An operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

Example: The purchase of a photocopier is a capital expenditure and is budgeted for under the capital budget, but the maintenance and other expenses such as the paper and toner for the photocopier is budgeted for under the operating budget.

OBJECTIVE OF A MUNICIPAL BUDGET

The main objective of a municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and ensure that departments operate as efficiently as possible within the municipality.

WHERE DOES THE MUNICIPALITY'S REVENUE ORIGINATE FROM?

The Municipality collects revenue from various sources. To achieve sustainable service delivery, we have to ensure sustainable income streams to our services. Property rates are an important source of income, accounting for approximately 12.9% of the Municipality's revenue.

Other sources include tariffs charged for water and sanitation, electricity and refuse removal management. Mossel Bay Municipality also has a steady investment portfolio that provides for investment income by means of interest raised. Mossel Bay Municipality also receives external funds from National and Provincial Departments by means of conditional (e.g. Municipal Infrastructure Grant) and unconditional grants (e.g. Equitable Share of National funds).

WHAT DOES THE MUNICIPALITY SPEND ITS REVENUE ON?

The Municipality spends its revenue on the following services:

- Water, electricity, sanitation and refuse removal
- Streets and Storm Water
- Repairs and maintenance to infrastructure
- Youth Development
- Relief for the poor
- Fire services
- Parks
- Libraries
- Sport and recreation facilities
- Upgrading and maintenance of beaches

HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?

The Municipality encourages public participation in the budgetary process. A draft budget can be viewed at the Municipal offices, the official Municipal website as well as all public libraries and is open to comment after it is tabled to Council in March each year.

Once the deadline for comments has been met, amendments are considered and the final budget is approved by Council before the end of May each year. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

WHAT STATE ARE MOSSEL BAY MUNICIPALITY'S FINANCES IN?

Mossel Bay's finances are well managed as it received an unqualified audit report for the fourth consecutive financial year.



2. MAYORAL SPEECH

Mr Speaker, Aldermen, Councillors, Municipal Manager and Directors, the media, members of the public and personnel of the Mossel Bay Municipality

It is my privilege to table the second revised Integrated Development Plan as well as the Draft Annual Budget, together with related documents, for the 2014/2015 financial year and the two outer years as prescribed in terms of Section 16 of the Municipal Finance Management Act.



The Integrated Development Plan, which is being tabled today, is of course a vital document in relation to the municipal budgeting process as it forms the basis of the budget. I believe I can confidently say that the Mossel Bay Municipality is positioned very well in this regard as it has once again managed to develop a credible, useful and high quality document.

The Municipality has continued to build on the achievement of December 2012 when it received an award from the Western Cape IDP department for the quality of its IDP document. It remains an achievement that the Mossel Bay Municipality, in contrast with many other municipalities across the country, does not make use of consultants to drive its IDP process and to compile its IDP.

This revised IDP once again reflects this Council and the Municipality's willingness and readiness to address and deliver on the socio-economic development issues as anticipated.

As I mentioned previously, the IDP is a collective effort of the public as well as Council and the Municipality and I would again like to thank our committed Ward Committees, the community at large as well as external interest groups that were instrumental during the IDP review processes that preceded the drafting of this document. I would also like to thank our Councillors as well as the Municipal Manager and management for their inputs.

The quality of the IDP document also bears testament to the ability and professionalism of the management and personnel of the Municipality. A special word of thanks goes to those personnel who put in long and hard hours to present us with this excellent document.

Last year I referred to the weak South African economy and the impact it had on local Government. I also referred to the ineffective Government at national level as well as corruption at national government level and the negative impact this has on the South African economy as well as service delivery.

Sadly, matters did not improve over the past year and the country was once again rocked by service delivery protests, financial mismanagement at National as well as Provincial Government levels and scandals involving senior politicians and officials.

On 5 February 2014 the Auditor-General reported to SCOPA that irregular expenditure for the 40 Government Departments amounted to R2 460 million in 2012/2103. Unauthorised expenditure amounted to R467 million. Fruitless and wasteful expenditure amounted to R97 million. A staggering 96,8% of the irregular expenditure related to supply chain management.

The Department of Co-operative Governance and Traditional Affairs (COGTA) was singled out together with the Department of Public Works as the key contributors to this unsatisfactory state of affairs. It is a sad state of affairs that COGTA, which is supposed to oversee the local government function, is one of the most ineffective national government departments. The Auditor-General also singled out the lack of accountability and the lack of qualifications of senior executive members at the departments.

The Mossel Bay Municipality, on the other hand, can lay claim to being one of a very small number of well-managed municipalities in South Africa and which have achieved two consecutive clean audits. The Municipality remains financially healthy, for which strict financial discipline, including control over expenditure and compliance with supply chain management legislation and regulations, is responsible.

The same discipline and diligence were applied in the drafting of the budget for 2014/2015.

However, the annual Eskom price increases continue to impact on our ability to keep rates and tariff increases at the levels that we would like to keep them, and still being able to maintain Mossel Bay's hard-won reputation as one of South Africa's leading municipalities. Government continues to politicise Eskom to the detriment of the national economy and South African citizens in general.

While Eskom's politically deployed executives pay themselves huge bonuses annually, the man in the street, suffers as a result, and none more so than the poorest of the poor.

As with the budget for the present financial year our focus in compiling this budget has once again been on good service delivery. In this regard we have been guided by our communities, through the IDP process, as well as our able management team, the latter to guide us on the requirements to maintain and expand our infrastructure to ensure that Mossel Bay is also able to cope with future development

The needs of the community were prioritised to form the basis for the budget and to match income and resources with the needs of the community to the best of our ability.

Endeavours have again been made to distribute the budget as equitably as possible across the various wards, but I would like to emphasise once again that a simple comparison from ward to ward cannot be made as certain facilities such as the water and sewage treatment plants, pump stations and electrical sub-stations service many other wards and not just those in which they are located. I accordingly also call on our Councillors not to misrepresent the budget to their constituents on this basis.

Expenditure of course has to match revenue and it was not possible to include all requests or wishes that were tabled during the community participation processes. It is therefore inevitable that there will be some disappointments.

As always, there were many requests and wishes that fell outside the Municipality's Constitutional mandate. This applies in particular to human settlement where municipalities are at the mercy of the National Government for sufficient funding. Despite the Municipality's ongoing efforts the financial contributions received from the National Government continue to fall woefully short of what is needed to address the housing shortage in a meaningful way here in Mossel Bay.

This is unfortunately another aspect of Government which certain so-called community leaders misrepresent to people and exploit to further their own political agendas.

I would also like to place the issue of expectations on the table. It must be emphasised that ratepayers and services customers are the main contributors of municipal funding and there is a limit to what they can afford.

As you will note from the Executive Summary, R77,6 million, or 63%, of the capital budget for 2014/2015 will be funded from internal resources, while 79,8% of operational revenue will come from property rates and service charges. Grants and subsidies will contribute just 13,3% of operational revenue while interest, rental income, fines, licences and permits make up the balance.

Our ratepayers and customers are already burdened heavily by high taxes and continuing price increases at just about every level, electricity, fuel and food prices being points in case.

The time has come for us all to lower our expectations, and I specifically refer to the level of municipal services and infrastructure that is provided. Maintaining services at the high levels to which our ratepayers and consumers have become accustomed to, is very expensive.

Proper financial planning within the limited resources available will and must always be the main focus point of the management of this Municipality.

The maintenance and renewal of existing infrastructure must always be seen as the highest priority to ensure sustainable and the existing high levels of service delivery standards in this municipality.

It is therefore of the utmost importance for this Municipality in future to reduce spending levels on less important services and increase the spending on existing infrastructure over the next five years. The National Government, through the National Treasury set certain targets for municipalities on the renewal and maintenance of existing infrastructure. The main reason for National Government is to intervene at this level.

Rates and tariffs have to be kept affordable as far as possible and cannot be increased simply to appease the unrealistic expectations or demands of a minority of ratepayers who can afford much higher rates and tariffs.

It is with this in mind that Council is proposing an average tariff increase of only 6 per cent for the 2014/2015 financial year in respect of its main services. I'll get to the details of the rates increases in due course.

There is not enough time on this occasion to provide you with every detail of the 2014/2015 Budget, but I would like to highlight the following:

- The total budget for 2014/2015 amounts to R 904.4 million and consists of a Capital Budget of R 123.2 million and an Operational Budget of R 781.2 million. The Capital Budget amounts to 13.6% of the total budget and the Operational Budget to 86.4%.

The total 2014/2015 budget represents an increase of 2.4% over the revised total budget of R 883.5 for the current financial year.

- The Operational Budget, however, includes departmental and non-cash transactions to the value of R 95.5 million. Without these, the Operational Cash Budget for 2014/2015 amounts to R 685.7 million.

The total 2014/2015 Operational Budget is 2.7% more than the revised budget for the 2013/2014 financial year. The Capital Budget is, however, 0.6% more than the revised capital budget for the 2013/2014 financial year. This is again the result of additional external funding that was received during the 2013/2014 year.

- The Municipality will again be dependent mainly on service charges to balance the Operational Revenue Budget of R 685.9 million, after the exclusion of capital transfers and other non-cash and departmental income to the value of R 121.3 million.

Excluding departmental and other internal charges, the main contributors are the following:

- Electricity charges	R 283.3 million.
- Water charges	R 81.3 million.
- Sewerage charges	R 34.5 million.
- Refuse removal charges	R 30.6 million.
- Other	R 29.0 million.

- The main categories of expenditure from the cash budget for 2014/2015 will be the following:
 - Employee-related costs of R 201.7 million, which at 29.4% of the cash budget is marginally below the national norm of 30%.

However, if the top structure expenditure of R 28.2 million, which is included under general expenses (other), is included the percentage of employee-related costs is actually 33.5%.
 - Bulk purchases of R 223.7 million, or 32.6% of the cash budget.
 - Other general expenses of R 98.1 million, or 14.3% of the budget. This category includes an amount of R 28.2 million in respect of housing top-structures, which is derived from Provincial Human Settlements Funding.
- The 2014/2015 Capital Budget will be financed mainly from internal funding sources ie the Capital Replacement Reserve, in the amount of R 77.6 million, R 19.8 million in Municipal Infrastructure Grants, ie MIG funding, and R 13.0 million in Human Settlement Funding.

The major allocations in the Capital Budget are as follows:

- | | | |
|--------------------------|---|-----------------|
| - Streets and Stormwater | : | R 35.4 million. |
| - Electricity Services | : | R 24.4 million. |
| - Sewerage Services | : | R 17.9 million. |
| - Water Services | : | R 17.5 million. |
| - Human Settlements | : | R 13.0 million. |
- The Capital Replacement Reserve at the present levels of financing of capital budgets from this Reserve remains sustainable over the medium term. The Municipality's policy also remains to contribute an amount equal to the depreciation costs towards the Capital Replacement Reserve annually. On this basis it is envisaged that the municipality will be able to finance the capital budget with between R71,7 million and R78 million annually over the next four financial years.

However, it must be stressed that it is of absolute importance that capital projects are prioritised in future to ensure that available funds are allocated towards the most important projects.

Details of the Operational and Capital Budgets are provided in the budget document. Councillors are urged to peruse these documents and consult with Directors if any clarification is required.

Council again remains committed to addressing the plight of the poor and it is proposed that households respectively classified as indigent and poor both receive a monthly subsidy of R404,79, plus VAT, on their household accounts, subject to certain conditions with regard to monthly income and water and electricity consumption. This compares with R381,88, plus VAT, for both categories in the 2013/2014 financial year.

These households will continue to receive 6 kilolitres of water free and pay no basic charges on water. Indigent households will continue to receive 50 kWh of free electricity per month and poor households 20 kWh per month. As in the present financial year they will also not pay for sewerage and refuse services and do not pay property rates on the first R50 000 valuation of their properties.

It should be noted that, while the services of indigent households are subsidised with an amount of R38,4 million from the equitable share, poor households are subsidised from Council's internal income sources at a cost of R5,2 million for the 2014/2015 financial year. As I mentioned last year, I have reason to believe that Mossel Bay is one of a small minority of municipalities to subsidise services for the poor from own resources.

Please also allow me to refer to the argument that is sometimes put forward in this Council, namely that Council cannot claim the credit for the subsidies to indigent and poor households because it comes from the equitable share. In using that argument it is conveniently forgotten that the Mossel Bay economy contributes handsomely to the National Government coffers and what is ploughed back into the local economy through the various Government grants and subsidies is just a small percentage of what the local community pays into the national coffers.

The total monthly income limit of a husband and wife at which pensioners will become eligible for a discount of fifty per cent on their property rates is increased from R9 000 to R11 000 per month. The limit to qualify for a discount of thirty per cent is increased from R12 000 to R14 000 for the 2014/2015 financial year.

Improved benefits are also proposed for pensioners as far as sewerage services are concerned. The 40% discount for the current financial year is increased to 50% and the monthly income limit to qualify for this is increased from R9 000 per month to R11 000 per month. The monthly income limit for pensioners to qualify for a discount of 30% is increased from R12 000 to R14 000.

That brings me to the tariffs proposed for the 2014/2015 financial year. The complete list is attached as Annexure A to the budget document and Councillors are urged to peruse this document carefully.

However, I would like to highlight the following:

- The National Electricity Regulator of South Africa (NERSA) in November 2013 approved a guideline increase of 7,39% for municipalities for the 2014/2015 financial year. NERSA has approved Mossel Bay's tariffs as applied for and the electricity tariff will accordingly be increased by 7,39 %.
- The same increase as last year, namely 6 per cent, is proposed in respect of all other tariffs, namely the water tariffs, refuse removal tariffs and sewerage tariffs as well as property rates for the 2014/2015 financial year.
- A net profit of R16,1 million is envisaged on water sales for the 2014/2015 financial year.
- Expenditure on the refuse removal services is expected to exceed revenue by R4,7 million.
- The sewerage service is also classified as an economic service and the increase is expected to result in a net surplus of R13,2 million.
- Property rates are levied in terms of the Property Rates Act and the income generated from this source is used to balance the budget. The recommended increase of six per cent, however, will not generate enough income to balance the budget. The shortfall of R5 million needs to be contributed from the accumulated surplus to balance the budget.

It is furthermore recommended that, as for the 2012/2013 financial year, the first R15 000 valuation of residential properties is exempted from the rates and a rebate is granted on the balance of the valuation to a maximum of R35 000 for the 2013/2014 financial year.

Please also remember that the draft budget is not the final product. There are still some more processes to follow before a final budget can be approved and it is possible that some adjustments may have to be made to arrive at a final budget for tabling in Council. However, I do not suspect the final budget and tariff list to be very different from the draft tabled today. I am confident that we will be able to enter the 2014/2015 financial year with a budget that will enable continued good service delivery.

In conclusion, I would like to thank the Chief Financial Officer and his personnel, the Municipal Manager and the other Directors and all other personnel who were involved in the drawing up of this budget. This is a task which is not getting any easier in the continued difficult economic climate and the already heavy burden borne by our ratepayers and consumers.

I would also like to extend a special word of thanks to Alderman Jim van der Merwe, who, in his capacity as the Mayoral Committee Member for Finance, has made a huge contribution towards the compilation of the 2014/2015 draft budget

There is the perception amongst some people that Councillors and officials suck budgets and increases from their thumbs. They don't seem to be aware that Councillors and municipal employees are ratepayers and users of municipal services too. It is therefore in their own interest too to keep rates and tariffs as low as possible and to balance the needs and the expectations of the community carefully within the framework of the available resources. I believe this objective has been achieved well.

Thank you.

ALDERLADY M FERREIRA
EXECUTIVE



3. BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.

For this reason Council may at the time of tabling the budget simply note the draft resolutions.

1. That Council takes cognisance of the DRAFT 2014/15 Revision of the Integrated Development Plan (IDP) and the Draft 2014/15 Service Delivery and Budget Implementation Plan.
2. That Council takes cognisance of the Annual Budget of the Municipality for the financial year 2014/15 and indicative for the two projected outer years, 2015/16 and 2016/17, and the multi-year and single year capital appropriations as set out in the following schedules, after consideration of all public comments:
 - 2.1. Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Section 6.2.
 - 2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Section 6.3.
 - 2.3. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Section 6.5.
 - 2.4. Capital detailed budget reflected in Annexure C.
3. That Council takes cognisance of the property rates tariffs as reflected in the 2014/15 Tariff list (Annexure A) and any other municipal tax reflected in the 2014/15 Tariff list to be imposed for the budget year 2014/15.
4. That Council takes cognisance of the tariffs and charges, subsidies and discounts as reflected in the 2014/15 Tariff list (Annexure A) for the budget year 2014/15.
5. That Council takes cognisance of the measurable performance objectives for revenue from each source and for each vote reflected in Section 7.13 of this document for the budget year 2014/15.
6. That Council takes cognisance of the amended budget related policies reflected in Annexure B for the budget year 2014/15.
7. That Council takes cognisance of the filling of the vacant posts as identified by the Executive Management and as shown in Section 7.8 of this document.
8. That all the above mentioned documentation will be amended to include all the amendments approved by Council from the public/departmental comments/objections.

4. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr M.R. Gratz, municipal manager of Mossel Bay Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

.....
Dr MR Gratz
Municipal Manager of Mosselbay Municipality (WC043)

17/03/2014
Date

5. EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

South Africa's economy has continued to grow, but at a slower rate than projected. GDP growth reached 1.8 per cent in 2013 and is expected to grow to 2.7 per cent in 2014, rising to 3.5 per cent in 2016.

National Treasury reminded municipalities that specific strategies and interventions are required by local government in achieving economic stability and higher levels of growth, which includes:

- Expanding public sector investment in infrastructure
- Sustainable job creation
- Municipalities must act as catalysts for economic growth
- Securing inclusive growth
- Implementing the National Development Plan
- Building an efficient developmental state

National Treasury also noted that the notion of “doing more with less” can further be supported by municipal approaches that ensure:

- Spatial strategies align public spending and unlock public and private investment,
- Focus on catalytic interventions that also promote inclusion and desegregation, and
- Provide clear signals to private sector.

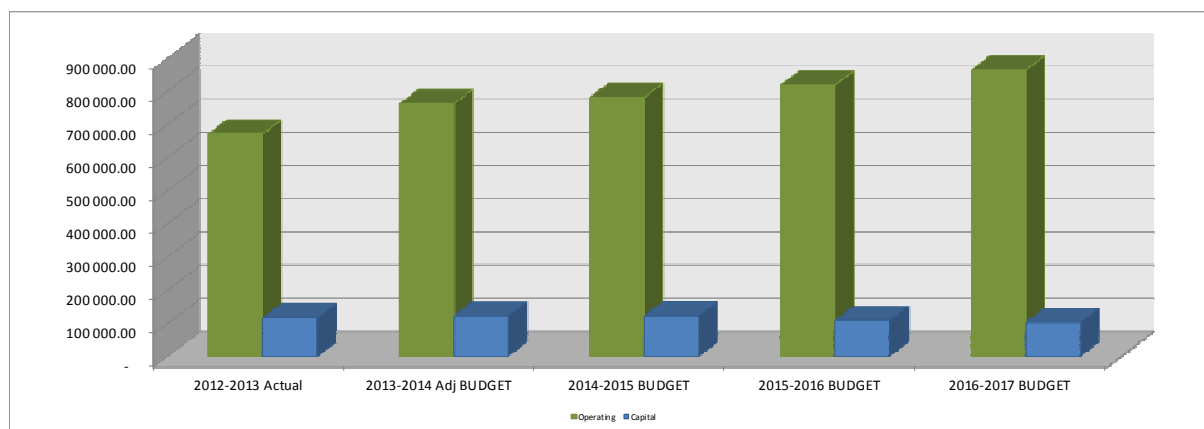
National Treasury also urged municipalities to adopt a conservative approach when projecting their expected revenues and cash receipts.

It is with this in mind that Mossel Bay Municipality has only increased its tariffs on main services with an average of 6 per cent for the 2014/15 budget period.

FINANCIAL SUMMARY ON 2014/15 MTREF BUDGET

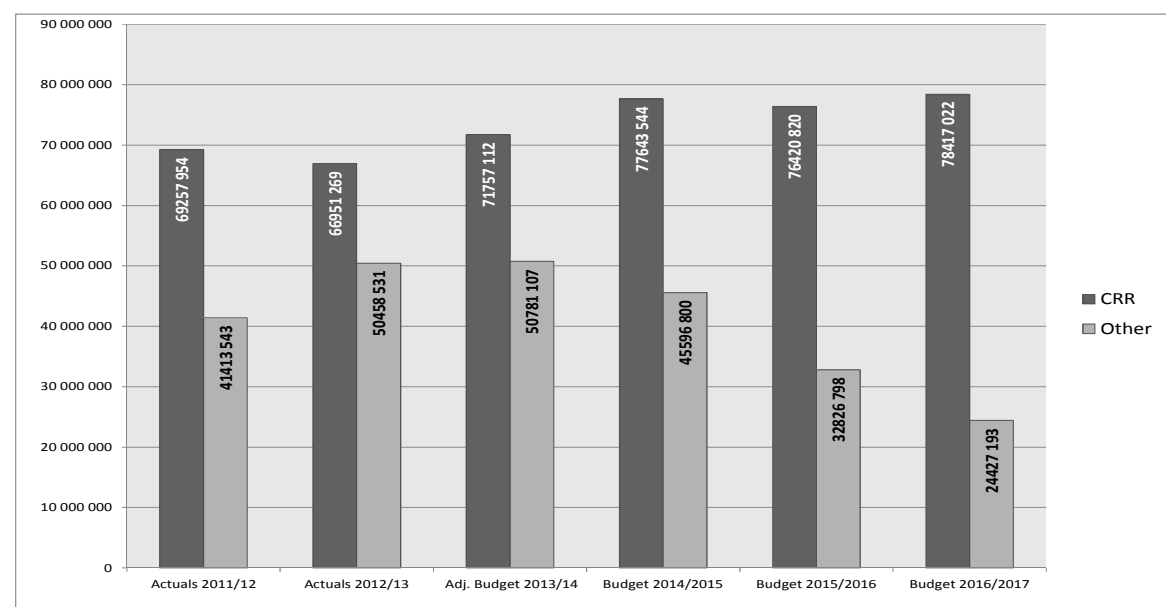
The total 2014/15 budget amounts to R 904 424 256. This consists of a capital budget of R 123 240 344 or 13.6% of the total budget and an operating budget of R 781 183 912 or 86.4% of the total budget. The operational budget, however, includes departmental and non-cash transactions to the value of R 95 530 833. If this is subtracted the operational cash budget for 2014/2015 is decreased to R 685 653 079.

The following graph shows the operating and capital expenditure separately for the 2012/2013 (actuals) financial year and the budgeted figures for 2013/2014 to 2016/2017 financial years:



Capital Expenditure Budget:

The following graph shows the capital budget (actual expenditure) for the 2011/12 and 2012/13 financial years as well as the revised budget for 2013/14 and proposed budgets for the 2014/15 to 2016/17 financial years:



The total capital budget for 2014/2015 shows an increase in the total budgeted amount of 0.6% compared to the revised capital budget for 2013/2014. This is mainly due to the additional external funding sources which were received during the 2013/2014 year.

The detailed capital projects are shown in annexure D of this document. Also attached to this annexure is a summary showing the total amount per vote and per ward. It is clear from this summary that the capital expenditure for 2014/15 will be allocated mainly to Technical Services (R 35.4 million), Electrical Services (R 24.4 million), Community Services (R 8.3 million) and Planning & Integrated Services (R 49.1 million).

The biggest portion of the capital budget in respect of Technical Services is focused on sewerage (R 17.9 million) and water (R 17.5 million). Further, the Planning and integrated services budget is focused on streets and stormwater (R 35.4 million) and human settlements / housing (R 13.0 million). The detail of all these projects can be seen on the abovementioned annexure.

Financing of Capital Budget

The following table gives a breakdown of the sources of finance of the 3-year capital budget from 2014/15 to 2016/17:

Funding Source	2014/15	2015/16	2016/17
Capital Replacement Reserve (Internal)	R 77 643 544	R 76 420 820	R 78 417 022
Municipal Infrastructure Grant	R 19 764 035	R 20 700 000	R 21 487 719
Extended Public Works Programme	R 1 617 544	R 0	R 0
Recoverable Developer	R 2 200 000	R 1 100 000	R 1 100 000
Integrated National Electrification Programme	R 3 329 825	R 4 385 965	R 0
Energy Efficiency and Demand Side Management	R 3 508 772	R 3 508 772	R 0
External Loans	R 1 446 800	R 3 007 500	R 1 800 000
Department of Human Settlement	R 13 000 000	R 0	R 0
Community Development Workers	R 8 772	R 10 526	R 13 158
Thusong Service Centre Grant	R 70 175	R 114 035	R 26 316
Maintenance & Construction of Transport Infrastructure Grant	R 387 719	R 0	R 0
Library Subsidy (Conditional Grant)	R 263 158	R 0	R 0
TOTAL	R 123 240 344	R 109 247 618	R 102 844 215

From the above it is clear that the main source of funding will be internal funds (Capital Replacement Reserve – R 77.6 million) and thereafter the external funding sources of which M.I.G. funding (R 19.8 million) are the largest external sources.

During the meetings of the Budget Steering Committee certain projections were tabled on the future capital budgets and the financial sustainability of the Capital Replacement Reserve. Given the amendments from the revised budget at the end of February 2014 and the draft capital budget which is tabled for the next 3 financial years, it is important to revise these calculations periodically.

National Treasury also prescribes that each municipality needs to develop a policy providing for an appropriate level of cash-backing in its capital replacement reserve for the replacement of assets. Mossel Bay Municipality's Funding and Reserves Policy can be found in Annexure B to this document.

The following table analyses the projected transactions of the C.R.R. from 01 July 2013 to 30 June 2017, based on the proposed capital and operational budgets attached hereto:

CAPITAL REPLACEMENT RESERVE

BALANCE AS AT 30 JUNE 2013: R 59 783 414

2013/14	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 52 153 791
- Land Sales	R 8 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 71 757 112

BALANCE AS AT 30 JUNE 2014: R 50 180 093

2014/15	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 55 441 081
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 77 643 544

BALANCE AS AT 30 JUNE 2015: R 33 977 630

2015/16	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 59 082 680
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 76 420 820

BALANCE AS AT 30 JUNE 2016: R 22 639 489

BALANCE AS AT 30 JUNE 2016:

R 22 639 489

2016/17	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 62 300 400
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 78 417 022

BALANCE AS AT 30 JUNE 2017:

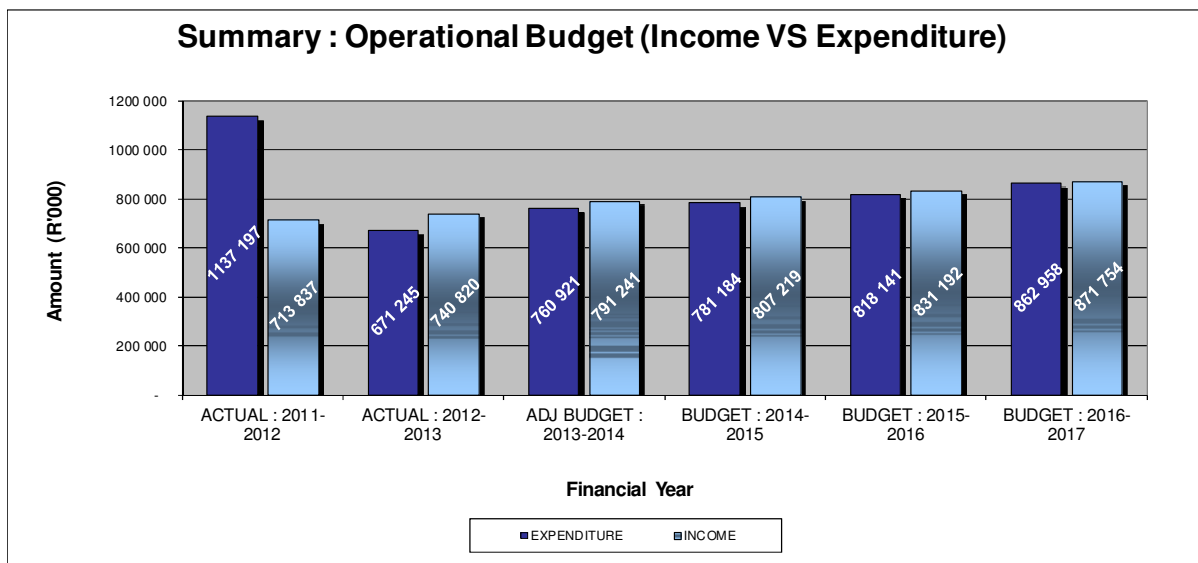
R 12 522 868

It is thus clear from the above that the present levels of financing of capital budgets from the C.R.R. are sustainable over the medium term, due to the cash contribution towards the C.R.R. from the operating budget. The Municipality's policy is to contribute an amount equal to the Depreciation costs of assets towards the C.R.R. on an annual basis.

It must however be stressed that it is of absolute importance that capital projects be prioritized to ensure that available funds are allocated towards the most important projects. A municipality will always have the challenge to allocate its limited resources amongst the vast number of needs of its community.

Operating Expenditure Budget:

The following graph shows the operating budget income and expenditure separately for the 2011/2012 and 2012/2013 (actuals) financial year and the budgeted figures for 2013/2014 to 2016/2017 financial years.



The total operating budget for 2014/2015 amounts to R 781 183 912, which is 2.7% more than the previous year's revised budget. There are certain expenditure items in the 2014/2015 budget to the value of R 95 530 833, which represents non-cash and internal departmental charges. If those items are subtracted from the total operating figure, the cash budget for 2014/2015 amounts to R 685 653 079.

The operational budget for 2015/2016 shows a decrease compared to the operational budget of 2014/2015. This can mainly be attributed to the fact that grant funding for housing top-structures from the Department of Housing amounts to R 28.2 million in 2014/2015 financial year while it is at this stage not provided for in the 2015/2016 as well as 2016/2017 financial year.

The following table gives a breakdown per category of expenditure of the **cash budget** for the 2014/2015 financial year:

<i>Category of Expenditure</i>	<i>Amount</i>	<i>% of Total Exp Budget (2014/15)</i>	<i>% of Total Exp Budget (2013/14)</i>
Employee-related Costs	R 201 669 948	29.4%	28.0%
Remuneration of Councillors	R 9 392 434	1.4%	1.3%
Collection Costs	R 7 000 000	1.0%	0.9%
General Expenses – Bulk Purchases	R 223 718 820	32.6%	31.4%
General Expenses – Contracted Services	R 38 535 251	5.6%	5.4%
General Expenses – Grants & Subsidies	R 1 209 512	0.2%	0.2%
General Expenses - Other	R 98 077 310	14.3%	19.2%
Repairs & Maintenance – Municipal Assets	R 41 510 872	6.1%	6.1%
Depreciation – Property, Plant & Equipm.	R 54 932 983	8.0%	7.9%
Depreciation – Leased PPE	R 488 810	0.1%	0.0%
Amortisation – Intangible Assets	R 19 288	0.0%	0.0%
Interest Expense – External Borrowings	R 2 781 097	0.4%	0.5%
Contributions to/from Provisions & Reserves	R 7 714 254	1.1%	-0.6%
Interdepartmental Charges and Recoveries	-R 1 397 500	-0.2%	-0.2%
TOTAL	R 685 653 079	100.0%	100.0%

The following deductions can be made on some of these figures:

- * The employee related costs are just below the national norm of 30%. I also refer you to section 7.8, which shows a list of vacant posts, which had already been included in the expenditure figures for 2014/2015 draft budget. The expenditure in respect of some of the posts was only calculated for a part of the year, which means that these posts can only be filled from these dates in the new financial year. If the Top-structures expenditure of R 28.2 million, which is included under General Expenses – Other are removed, the percentage of the total budget allocated to Employee Related costs is actually 33.5%, which is above the national norm of 30%.
- * Bulk purchases of services (water and electricity) are the category which shows the highest percentage of the total expenditure, i.e. 32.6%.

- * The above table shows that the general expenses – other category is 14.3% of the total budget. R 28.2 million of this budget is allocation to Housing Top-structures, which is funded out of Provincial Housing funds.
- * The repairs and maintenance cost is only 6.1% of the total expenditure. It must, however, be kept in mind that a big portion of actual maintenance costs is already included in the employee cost category.

The total expenditure for the 2014/2015 financial year also includes the following expenses which Council needs to consider with the approval of the budget:

- * Vacant posts (see Section 7.8)
The total value of R 11 221 033 is included in the expenditure with regards to vacant posts which must be filled. As you can see from the annexure, some of these posts will only be filled at a later date to alleviate the burden on the operational budget.
- * The operational budget includes expenditure on Depreciation of assets to the amount of R 54 932 983. The Municipality's Funding and Reserves policy provides for a contribution equal to this amount to the Capital Replacement Reserve, which is used to fund capital projects.
- * Also included in the expenditure totals are the annual cost of the desalination plant and reverse osmosis plant (Cleaning effluent water). The total cost provided for these projects are as follows:
Desalination Plant: R 4 500 000
Reverse Osmosis: R 750 000
Electricity consumption: ± R 1 500 000

You are also referred to section 6.11 (Operating Budget per Item) of this document where the total income and expenditure per individual item is shown.

Operating Revenue Budget:

The operating revenue budget amounts to R 807 219 096. This includes capital transfers and other non-cash and departmental income to the value of R 121 346 066. If these items are excluded the total **operating cash revenue** amounts to R 685 873 030.

The table below gives a list of all sources of revenue:

Source of Revenue	Amount	% of Total Rev Budget (2014/15)	% of Total Rev Budget (2013/14)
Property Rates	R 88 730 991	12.9%	12.7%
Penalties Imposed and Collection Charges	R 1 550 000	0.2%	0.3%
Service Charges	R 458 684 752	66.9%	63.2%
Rent of Facilities and Equipment	R 5 988 796	0.9%	0.8%
Interest Earned – External Investments	R 14 010 000	2.0%	2.0%
Interest Earned – Outstanding Debtors	R 183 275	0.0%	0.0%
Fines	R 6 381 505	0.9%	0.9%
Licences and Permits	R 5 083 973	0.7%	0.7%
Grants & Subsidies Received - Operating	R 91 528 645	13.3%	16.2%
Other Revenue	R 13 731 093	2.0%	2.9%
TOTAL	R 685 873 030	100.0%	100.0%

It is clear from the above table that Mossel Bay Municipality is depending a lot on service charges to balance its budget. The service charges, excluding departmental and other internal charges, consist mainly of the following:

- Electricity charges R 283.3 million.
- Water charges R 81.3 million.
- Sewerage charges R 34.5 million.
- Refuse removal charges R 30.6 million.
- Other R 29.0 million.

EXTERNAL FUNDING SOURCES

The following sources of funding were made available from National and Provincial Government for the 2014/15 financial year:

National Funding:

<i>Grant</i>	<i>CAPITAL budget funding</i>	<i>OPERATING budget funding</i>
Integrated National Electrification Programme Grant	R 3 796 000	
Municipal Infrastructure Grant	R 22 531 000	
Energy Efficiency and Demand Side Management Grant	R 4 000 000	
Expanded Public Works Programme Incentive Grant	R 1 844 000	
Finance Management Grant		R 1 450 000
Municipal Systems Improvement Grant		R 934 000
Contribution toward Council Remuneration & Ward committees		R 4 683 000
Equitable Share Indigent Subs		R 50 022 000
TOTAL	R 32 171 000	R 57 089 000

Provincial Funding:

<i>Grant</i>	<i>CAPITAL budget funding</i>	<i>OPERATING budget funding</i>
Integrated Housing and Human Settlement & Development Grant	R 13 000 000	R 28 201 000
Maintenance & Construction of Transport Infrastructure	R 442 000	
Community Development Workers	R 10 000	R 60 000
Thusong Service Centre Grant	R 80 000	R 141 000
Library Services	R 300 000	R 3 937 000
TOTAL	R 13 832 000	R 32 339 000

PROPOSED RATES AND TARIFFS FOR 2014/15

Attached hereto is a list of all the tariffs of the Council (Annexure A). The annexure shows the tariffs for the present financial year as well as the tariffs and proposed increases for the 2014/2015 financial year. Councillors are requested to peruse through this tariff listing and thoroughly debate and consider the proposed tariff increases before final approval of the budget in May 2014.

The following tariff increases are, inter alia, provided for to balance the budget for 2014/2015 financial year.

Electricity Tariffs:

At the time of finalising the draft budget for 2014/2015, NERSA has approved the Eskom price increases for Mossel Bay Municipality as follows:

- * Eskom tariff increase in respect of purchase of electricity : 8.06%
- * Municipal electricity tariff increases on sales to consumers : 7.39%

The following gives a summary of the revenue and expenditure in respect of the electricity department:

	<i>Budget 2014/15</i>
Total Revenue	R 326 208 154
Total Expenditure	R 265 365 379
GROSS PROFIT	R 60 842 775
Percentage Gross Profit	18.7%

There is a reduction in the gross profit on electricity sales compared to previous financial years which illustrates that the dependency on electricity tariffs to balance the budget has reduced. This in itself is a function of the high increases in the electricity tariffs over the past few years which also lead to a consumer resistance on the usage of electricity. This is also reflected in the number of units sold in the past financial year.

Water Tariffs:

It is recommended that all the water tariffs, i.e. the basic charges and usage tariffs, be increased with 6%. Council is also referred to the tariffs in periods of drought which is also shown in the annexures.

The revenue and expenditure for the water account is as follows:

	<i>Budget 2014/15</i>
Total Revenue	R 107 998 767
Total Expenditure	R 91 908 695
NETT PROFIT / (LOSS)	R 16 090 072
Percentage surplus	14.9%

This service is regarded as a trading service and is supposed to run at a profit. Although water consumption trend is still very volatile the usage over the past financial year shows a considerable increase in water consumption. This obviously has a very positive impact on the income from sale of water. As with the other services the nett profit on water sales is used to finance the deficit on the budget and thereby subsidising property rates tariffs.

Refuse Removal Tariffs:

The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit.

It is recommended that the refuse removal tariffs for 2014/15 financial year be increased with 6%.

The revenue and expenditure of this service can be summarised as follows:

	<i>Budget 2014/15</i>
Revenue	R 36 396 949
Expenditure	R 41 114 088
NETT SURPLUS	-R 4 717 139
Percentage surplus	-13.0%

Sewerage Fees:

The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs and can also generate profits to subsidize property rates.

It is recommended that the sewerage tariffs for 2014/15 financial year be increased with 6%.

The following is a summary of the income and expenditure of the sewerage service:

	<i>Budget 2014/15</i>
Revenue	R 57 381 182
Expenditure	R 44 229 697
NETT SURPLUS	R 13 151 485
Percentage surplus	22.9%

Property Rates:

Property rates are levied in terms of the property rates act and the income generated from this service is used to balance the budget. It does not pay for a specific service. The rates policy which must also be approved by Council is also attached hereto.

This policy defines and recommends the rates tariff structure which is as follows:

	<u>Ratio to base tariff</u>
Industrial/Commercial tariff – Base tariff	- 100%
Accommodation Establishments	- 70%
Agricultural used as businesses/industrial	- 70%
Residential	- 50%
Vleesbaai	- 15%
Agricultural	- 12.5%
Public benefit Organizations	- 12.5%
Public Service Infrastructure	- 12.5%

It is recommended that the property rates tariff for the 2014/2015 financial year be increased with 6%.

It is further recommended that, as in the previous financial year, the first R 15 000 valuation of any residential property is exempted in term of the property rates act and a rebate be granted on the balance of the valuation up to a maximum of R 35 000. The owner of a residential property will therefore not pay any property rates on the first R 50 000 of the value of its property.

Finally it must be mentioned that the recommended increases in tariffs do not generate enough income to balance the budget. The shortfall of R5 million needs to be contributed from the accumulated surplus to balance the budget.

Subsidies and Rebates:

Specific attention was also given to the plight of the poor people. With this in mind the following subsidies and rebates are recommended to Council.

SUBSIDIES TO INDIGENT AND POOR HOUSEHOLDS:

	<u>Subsidies 2013/14</u>	<u>Subsidies 2014/15</u>
Indigent Household	R 381.88 + VAT	R 404.79 + VAT
Poor Household	R 381.88 + VAT	R 404.79 + VAT

The subsidies for poor households are increased to be the same as for indigent households. The criteria on which the subsidies are based are described in the tariff list under paragraph 6. The criteria for indigent households are, inter alia, based on the income of that household which must be less than twice the monthly State Old Age pension whilst the income criteria for poor households is below an amount of R 5 000 per month.

These households will then receive the following services free of charge.

Electricity : indigent 50kwh, poor households 20kwh per month.
 Water : No basic charges, 6 kilolitres free per month.
 Sewerage : No charges
 Refuse : No charges
 Property Rates: The first R 50 000 valuation free of charge.

These households will therefore only pay for electricity consumption more than 50kwh or 20kwh and water consumption more than 6 kl and property rates when valuations exceeds R 50 000.

SUBSIDY/DISCOUNTS TO PENSIONERS

Property Rates

The discount on property rates in respect of pensioners will be based on the conditions as per paragraph 7 of the tariff list. It is however, recommended that the limit with regards to the total income of households be follows, for:

- 50% discount on property rates: Income limit is R 11 000 per month.
- 30% discount on property rates: The income limit is R 14 000 per month.

Sewerage Fees

It is also recommended that the discount for pensioners in respect of the sewerage fees be retained on the same basis as before. The same criteria for qualification will apply as in the case of property rates and discounts are recommended as follows:

- Pensioners with an income not exceeding R 11 000 per month: 50% discount on sewerage fees.
- Pensioners with an income not exceeding R 14 000 per month, a discount of 30% on sewerage fees.

It is thus clear from the above that this budget of Council specifically tries to help the poor people and pensioners who cannot afford the higher municipal tariffs.

MOSSSEL BAY CENTRAL BUSINESS DISTRICT

As a result of various factors, the Mossel Bay central business district is being drained resulting in a decline with dire consequences for the greater Mossel Bay and the entire community. It is the intention to revitalize the Mossel Bay Central Business District through the introduction and implementation of pro-active interventions that will ensure its economic viability.

The CID levy as per the 2014/15 Tariff list (Annexure A) of this document, has remained the same as in the 2013/14 financial year.

The 2014/15 budget for the Mossel Bay central business district is as follows:

BUDGET MSBCID 2014/2015

INCOME

Current Levies R37 000 pm comprising of

Residential rate of 0.000246 per valuation of R1000 000

Commercial rate of 0.000993 per valuation of R1000 000

New rate with 5% increase is

Residential rate 0.000258 and commercial rate of 0.001043

TOTAL INCOME R466 200,00 PA

EXPENSES BUDGET

ANNUAL

Management and Administration R30 000.00

Operational Costs

Bank costs R 3 000.00

Audit fees R 5 000.00

Stationary R 3 000.00

Postage R 2 000.00

Airtime R 5 000.00

Uniforms Guards R 8 000.00

PUBLIC SAFETY & SECURITY

8 Full time Guards 5% Increase R 352 800.00

UIF R 7 000.00

MAINTENANCE & CLEANING R 20 000.00

MARKETING AND PROMOTIONS R 30 000.00

TOTAL EXPENDITURE R 465 800.00

CAPITAL BUDGET

Street Furniture R 50 000.00

(out of own capital)

FINAL COMMENTS FROM CHIEF FINANCIAL OFFICER

Some of the key aspects in the Municipal Finance Management Act deals with the responsibility of the accounting officer and management to exercise their financial management responsibilities in such a way that the financial and other resources of the municipality are utilised effectively, efficiently, economically and transparently. The responsibility of each Executive Director to which funds are allocated in the budget, is to plan and to conduct operations that available funds are spend timeously and utilised effectively and efficiently to maintain and improve service delivery standards to the community as a whole .

Management should also strive on a continuous basis to prevent any unauthorised, fruitless, irregular and wasteful expenditure. It is for this reason that Management also proposed a very strict policy to Council to prevent these type of expenditures to happen.

Clean audits for the past two financial years are evident of the dedication of the management and all personnel to reach these high standards.

Proper financial planning within the limited resources available will and must always be the main focus point of the management of this municipality. The maintenance and renewal of existing infrastructure must always be seen as the highest priority to ensure sustainable and the existing high levels of service delivery standards in this municipality. Therefore, it will be of the utmost importance for this municipality to in future reduce spending levels on lessor important services and increase the spending on existing infrastructure over the next 5 years.

National Government through National Treasury set certain targets for municipalities on the renewal and maintenance of existing infrastructure. The main reason for National Government to intervene at this level must be seen as an attempt to try and stop the destruction of infrastructure over the whole country. Mossel Bay municipality is one of the few municipalities where the maintenance of infrastructure is always seen as a priority and this can be seen in the level of service delivery in the town. We are however not on the level of spending on the renewal and maintenance of infrastructure as envisage by National Treasury and therefore we need to reconsider some of our priorities in Mossel Bay to enable more funds to be allocated to the maintenance and renewal of infrastructure. The easy way out will be to just keep on increasing tariffs and spend more funds on the maintenance of infrastructure but this must only be done after a thorough rethink and re prioritising of existing spending priorities were done.

The future balancing of the operational budget will become more and more difficult every year. This was already seen in the balancing of the outer years of the budget plan. The ratepayers cannot afford to pay more for services. Therefore Council and Management should curtail new priorities and appointment of more staff that will place an additional burden on the ratepayers in terms of increased property rates and service charges.

BUDGET RELATED POLICIES OF COUNCIL

The following policies are submitted annually as part of the budget documentation:

- * Cash Management and Investment Policy
- * Rates Policy
- * Tariff Policy
- * Credit Control and Debt Collection and Indigent Policy
- * Supply Chain Management Policy
- * Budget Policy
- * Funding and Reserve Policy
- * Asset Management Policy
- * Expenditure Policy
- * Debt and Borrowing Policy

A summary of the key amendments to the policy documents is shown in section 7.3 of this document.

Last but not least, I would like to thank all staff members that were involved with the framing of this budget. This becomes a more and more difficult task every year as the needs for services in town will always exceed the limited resources of income of the municipality. I especially would like to thank the Deputy Town Treasurer as well as the staff of the Budget office under the leadership of the Head Budget Office for their dedication and hard work in this regard.

H F BOTHA
CHIEF FINANCIAL OFFICER

6. ANNUAL BUDGET TABLES & GRAPHS

6.1. Budget summary

WC043 Mossel Bay - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands									
Financial Performance									
Property rates	66 958	73 467	79 607	85 113	85 302	85 302	90 661	96 116	101 900
Service charges	375 425	452 027	482 138	467 043	470 829	470 829	506 037	536 407	568 590
Investment revenue	11 845	12 556	12 789	14 080	13 330	13 330	14 010	14 711	15 446
Transfers recognised - operational	63 996	66 215	63 838	107 365	106 682	106 682	91 529	97 477	100 989
Other own revenue	25 753	68 961	42 455	39 565	60 836	60 836	58 533	53 262	54 415
Total Revenue (excluding capital transfers and contributions)	543 977	673 226	680 828	713 166	736 979	736 979	760 769	797 973	841 341
Employee costs	160 528	170 616	189 218	212 017	208 465	208 465	224 738	237 703	253 122
Remuneration of councillors	6 235	7 754	8 074	9 200	8 731	8 731	9 392	9 953	10 547
Depreciation & asset impairment	32 221	43 204	45 328	59 663	52 154	52 154	55 441	59 083	62 300
Finance charges	695	1 619	3 053	2 826	3 101	3 101	2 781	2 920	3 095
Materials and bulk purchases	149 828	174 913	198 719	214 484	217 104	217 104	233 879	247 540	264 868
Transfers and grants	3 134	3 019	4 764	1 159	1 159	1 159	1 210	1 289	1 377
Other expenditure	248 582	736 073	222 089	232 465	270 207	270 207	253 742	259 653	267 649
Total Expenditure	601 224	1 137 197	671 245	731 814	760 921	760 921	781 184	818 141	862 958
Surplus/(Deficit)	(57 248)	(463 971)	9 583	(18 649)	(23 942)	(23 942)	(20 415)	(20 169)	(21 617)
Transfers recognised - capital	133 182	36 040	50 815	35 213	47 811	47 811	41 950	28 719	25 913
Contributions recognised - capital & contributed assets	66 537	4 571	9 178	–	6 450	6 450	4 500	4 500	4 500
Surplus/(Deficit) after capital transfers & contributions	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796
Capital expenditure & funds sources									
Capital expenditure	234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844
Transfers recognised - capital	122 139	34 230	48 555	35 213	43 827	43 827	41 950	28 719	21 527
Public contributions & donations	14 883	5 073	1 178	2 500	5 884	5 884	2 200	1 100	1 100
Borrowing	82	2 110	699	966	1 070	1 070	1 447	3 008	1 800
Internally generated funds	97 175	69 258	66 977	72 033	71 757	71 757	77 644	76 421	78 417
Total sources of capital funds	234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844
Financial position									
Total current assets	279 581	266 620	289 879	280 717	314 482	314 482	316 125	323 503	337 745
Total non current assets	1 816 322	1 502 036	1 745 350	1 541 048	1 781 111	1 781 111	1 844 515	1 890 245	1 926 394
Total current liabilities	170 994	123 847	131 438	112 800	125 200	125 200	123 409	122 692	121 626
Total non current liabilities	107 369	218 840	225 889	194 600	228 100	228 100	223 400	219 700	217 150
Community wealth/Equity	1 817 539	1 425 970	1 677 902	1 514 365	1 742 294	1 742 294	1 813 830	1 871 356	1 925 362
Cash flows									
Net cash from (used) operating	252 983	74 818	127 580	154 245	141 264	141 264	122 468	111 706	111 729
Net cash from (used) investing	(234 609)	(106 411)	(116 304)	(111 045)	(110 740)	(110 740)	(120 626)	(106 577)	(100 194)
Net cash from (used) financing	(145)	32 095	(451)	411	(2 289)	(2 289)	(1 800)	(1 800)	(1 650)
Cash/cash equivalents at the year end	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792
Cash backing/surplus reconciliation									
Cash and investments available	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792
Application of cash and investments	120 722	131 647	133 354	108 897	127 418	127 418	94 927	80 124	64 965
Balance - surplus (shortfall)	76 250	65 827	74 945	120 103	109 117	109 117	141 650	159 783	184 827
Asset management									
Asset register summary (WDV)	1 807 533	1 494 002	1 734 313	1 539 848	1 779 911	1 779 911	1 843 415	1 889 245	1 925 414
Depreciation & asset impairment	32 221	43 204	45 328	59 663	52 154	52 154	55 441	59 083	62 300
Renewal of Existing Assets	16 163	23 225	17 159	44 945	44 351	44 351	52 223	61 881	50 698
Repairs and Maintenance	28 619	40 622	37 488	38 656	39 814	39 814	41 511	42 430	44 885
Free services									
Cost of Free Basic Services provided	1 547	1 826	2 107	2 290	2 290	2 290	2 313	2 336	2 359
Revenue cost of free services provided	–	–	–	8 400	8 400	8 400	8 904	9 438	10 005
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	1	1	0	0	0	0	0	0	0
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Budgeted financial performance (revenue and expenditure by standard classification)

WC043 Mossel Bay - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard									
Governance and administration	98 109	141 528	119 630	130 460	134 525	134 525	135 867	137 280	145 637
Executive and council	25 023	62 715	33 985	39 469	42 017	42 017	37 518	33 797	36 125
Budget and treasury office	4 889	4 622	4 823	4 567	5 898	5 898	5 961	5 509	5 825
Corporate services	68 197	74 191	80 822	86 424	86 610	86 610	92 388	97 974	103 687
Community and public safety	41 094	53 680	78 829	90 896	117 358	117 358	87 156	71 713	69 328
Community and social services	1 806	1 512	9 799	3 993	2 021	2 021	5 010	5 018	5 345
Sport and recreation	7 321	9 792	14 121	9 549	9 112	9 112	10 051	10 658	11 333
Public safety	8 130	9 914	12 500	11 474	22 308	22 308	23 626	25 747	26 476
Housing	23 836	32 462	42 410	65 880	83 917	83 917	48 468	30 290	26 173
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	11 788	25 999	26 108	9 570	9 676	9 676	9 093	7 217	8 637
Planning and development	4 537	9 399	12 983	6 932	7 144	7 144	6 797	7 207	8 064
Road transport	7 251	16 600	13 125	2 637	2 532	2 532	2 296	10	573
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	592 705	492 631	516 254	517 453	529 682	529 682	575 103	614 981	648 153
Electricity	235 665	274 126	287 595	300 622	303 906	303 906	333 047	354 174	371 010
Water	253 017	104 629	113 284	115 290	124 865	124 865	134 601	143 316	151 526
Waste water management	65 620	68 898	67 541	60 949	60 118	60 118	64 220	70 082	75 086
Waste management	38 402	44 978	47 834	40 592	40 794	40 794	43 236	47 409	50 531
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	743 696	713 837	740 820	748 379	791 241	791 241	807 219	831 192	871 754
Expenditure - Standard									
Governance and administration	84 507	586 492	90 772	108 585	110 829	110 829	117 397	121 381	126 032
Executive and council	45 310	545 351	45 777	56 850	60 642	60 642	56 307	58 937	62 124
Budget and treasury office	14 045	14 279	15 268	17 522	18 403	18 403	19 728	19 007	18 048
Corporate services	25 152	26 863	29 727	34 214	31 784	31 784	41 362	43 437	45 861
Community and public safety	95 727	123 425	107 118	148 499	168 394	168 394	148 480	149 213	151 446
Community and social services	10 856	11 560	12 301	13 789	14 570	14 570	15 462	16 307	17 144
Sport and recreation	32 231	52 910	38 048	39 444	40 804	40 804	43 358	45 737	48 526
Public safety	26 685	28 822	31 162	35 142	44 438	44 438	48 177	51 856	54 386
Housing	25 955	30 133	25 607	60 124	68 582	68 582	41 483	35 313	31 391
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	35 313	46 707	49 452	61 984	59 043	59 043	63 562	67 291	72 666
Planning and development	18 250	21 541	20 587	27 349	25 527	25 527	26 970	28 075	30 107
Road transport	17 063	25 166	28 865	34 634	33 516	33 516	36 593	39 217	42 559
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	385 675	380 571	423 902	412 745	422 651	422 651	451 740	480 251	512 809
Electricity	166 333	206 481	219 732	243 398	245 078	245 078	265 365	281 096	301 000
Water	139 965	84 763	103 402	84 499	89 360	89 360	91 909	97 330	103 512
Waste water management	48 792	53 981	57 335	50 048	50 428	50 428	53 352	56 562	60 187
Waste management	30 586	35 345	43 434	34 800	37 785	37 785	41 114	45 264	48 111
Other	1	1	1	1	4	4	5	5	5
Total Expenditure - Standard	601 224	1 137 197	671 245	731 814	760 921	760 921	781 184	818 141	862 958
Surplus/(Deficit) for the year	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796

Budgeted financial performance (revenue and expenditure by municipal vote)

WC043 Mossel Bay - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote									
Vote 1 - MUNICIPAL MANAGER	25 023	62 715	33 985	39 519	42 067	42 067	37 570	33 851	36 182
Vote 2 - CORPORATE SERVICES	1 330	5 736	9 180	2 248	2 451	2 451	2 257	2 422	2 848
Vote 3 - FINANCIAL SERVICES	71 926	78 165	84 550	89 808	91 325	91 325	96 752	101 763	107 867
Vote 4 - TECHNICAL SERVICES	318 637	171 638	180 806	176 241	184 983	184 983	199 050	213 627	226 613
Vote 5 - COMMUNITY SERVICES	55 660	66 196	84 253	65 608	74 235	74 235	81 923	88 833	93 686
Vote 6 - ELECTRICITY SERVICES	235 712	273 348	287 595	300 622	303 906	303 906	333 057	354 186	371 024
Vote 7 - PLANNING & INTEGRATED SERVICES	35 408	56 039	60 452	74 332	92 275	92 275	56 611	36 509	33 535
Total Revenue by Vote	743 696	713 837	740 820	748 379	791 241	791 241	807 219	831 192	871 754
Expenditure by Vote to be appropriated									
Vote 1 - MUNICIPAL MANAGER	45 311	545 352	49 390	61 794	64 807	64 807	63 137	66 164	69 809
Vote 2 - CORPORATE SERVICES	21 955	21 338	22 790	27 765	28 325	28 325	32 605	33 864	35 868
Vote 3 - FINANCIAL SERVICES	17 381	17 810	20 081	25 075	24 998	24 998	27 282	27 022	26 545
Vote 4 - TECHNICAL SERVICES	183 748	132 913	153 825	125 240	130 798	130 798	136 740	144 852	154 066
Vote 5 - COMMUNITY SERVICES	100 358	128 638	124 944	123 175	137 597	137 597	148 111	159 164	168 167
Vote 6 - ELECTRICITY SERVICES	167 018	207 672	220 966	244 893	246 447	246 447	266 946	282 780	302 832
Vote 7 - PLANNING & INTEGRATED SERVICES	65 453	83 474	79 249	123 872	127 948	127 948	106 363	104 296	105 671
Total Expenditure by Vote	601 224	1 137 197	671 245	731 814	760 921	760 921	781 184	818 141	862 958
Surplus/(Deficit) for the year	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796

Budgeted financial performance (revenue and expenditure)

WC043 Mossel Bay - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Revenue By Source									
Property rates	64 886	71 746	77 857	83 463	83 652	83 652	89 111	94 458	100 125
Property rates - penalties & collection charges	2 073	1 721	1 750	1 650	1 650	1 650	1 550	1 659	1 775
Service charges - electricity revenue	209 889	257 360	275 383	286 000	288 000	288 000	312 399	331 143	351 012
Service charges - water revenue	62 160	80 560	85 839	76 988	80 156	80 156	86 940	92 157	97 686
Service charges - sanitation revenue	47 791	52 237	52 732	41 462	40 716	40 716	42 347	44 872	47 573
Service charges - refuse revenue	31 646	35 394	38 946	31 258	31 478	31 478	32 745	34 710	36 792
Service charges - other	23 939	26 476	29 239	31 335	30 480	30 480	31 605	33 525	35 528
Rental of facilities and equipment	4 022	4 295	4 695	5 358	5 286	5 286	5 989	6 337	6 739
Interest earned - external investments	11 845	12 556	12 789	14 080	13 330	13 330	14 010	14 711	15 446
Interest earned - outstanding debtors	342	292	253	273	242	242	183	194	186
Dividends received	–	–	–	–	–	–	–	–	–
Fines	3 555	4 911	7 326	6 082	17 315	17 315	18 382	19 485	20 656
Licences and permits	4 448	4 532	4 699	4 844	4 843	4 843	5 084	5 361	5 654
Agency services	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	63 996	66 215	63 838	107 365	106 682	106 682	91 529	97 477	100 989
Other revenue	13 366	50 361	25 365	22 942	32 114	32 114	28 783	21 767	21 055
Gains on disposal of PPE	20	4 571	117	67	1 036	1 036	112	118	125
Total Revenue (excluding capital transfers and contributions)	543 977	673 226	680 828	713 166	736 979	736 979	760 769	797 973	841 341
Expenditure By Type									
Employee related costs	160 528	170 616	189 218	212 017	208 465	208 465	224 738	237 703	253 122
Remuneration of councillors	6 235	7 754	8 074	9 200	8 731	8 731	9 392	9 953	10 547
Debt impairment	18 448	18 726	15 091	14 713	27 763	27 763	30 180	32 293	33 907
Depreciation & asset impairment	32 221	43 204	45 328	59 663	52 154	52 154	55 441	59 083	62 300
Finance charges	695	1 619	3 053	2 826	3 101	3 101	2 781	2 920	3 095
Bulk purchases	141 956	167 366	190 901	203 660	206 602	206 602	223 719	236 695	253 263
Other materials	7 873	7 546	7 818	10 824	10 502	10 502	10 161	10 845	11 605
Contracted services	22 346	27 411	32 737	33 885	35 201	35 201	38 535	40 360	42 866
Transfers and grants	3 134	3 019	4 764	1 159	1 159	1 159	1 210	1 289	1 377
Other expenditure	206 852	689 029	173 132	183 468	206 839	206 839	183 900	185 812	189 620
Loss on disposal of PPE	936	907	1 129	399	403	403	1 127	1 189	1 255
Total Expenditure	601 224	1 137 197	671 245	731 814	760 921	760 921	781 184	818 141	862 958
Surplus/(Deficit)	(57 248)	(463 971)	9 583	(18 649)	(23 942)	(23 942)	(20 415)	(20 169)	(21 617)
Transfers recognised - capital	133 182	36 040	50 815	35 213	47 811	47 811	41 950	28 719	25 913
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	66 537	4 571	9 178	–	6 450	6 450	4 500	4 500	4 500
Surplus/(Deficit) after capital transfers & contributions	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796

Budgeted capital expenditure by vote, standard classification and funding

WC043 Mossel Bay - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - MUNICIPAL MANAGER	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES	631	68	1 051	860	318	318	–	–	–
Vote 3 - FINANCIAL SERVICES	15	127	32	63	63	63	–	–	–
Vote 4 - TECHNICAL SERVICES	27 716	17 031	12 791	13 155	12 026	12 026	24 238	20 384	23 108
Vote 5 - COMMUNITY SERVICES	7 291	1 957	4 847	1 893	304	304	1 105	6 815	4 686
Vote 6 - ELECTRICITY SERVICES	22 752	12 555	12 872	10 602	11 439	11 439	23 049	22 845	19 650
Vote 7 - PLANNING & INTEGRATED SERVICES	14 316	20 108	24 689	15 640	23 912	23 912	22 047	21 764	18 688
Capital multi-year expenditure sub-total	72 720	51 847	56 282	42 213	48 062	48 062	70 439	71 808	66 132
Single-year expenditure to be appropriated									
Vote 1 - MUNICIPAL MANAGER	110	1 505	366	–	3 925	3 925	500	–	–
Vote 2 - CORPORATE SERVICES	4 439	4 161	7 482	1 304	1 689	1 689	5 441	3 225	2 314
Vote 3 - FINANCIAL SERVICES	672	60	280	40	149	149	181	109	40
Vote 4 - TECHNICAL SERVICES	123 562	12 126	5 477	16 268	15 504	15 504	10 762	13 049	16 454
Vote 5 - COMMUNITY SERVICES	6 551	6 859	13 060	14 556	15 646	15 646	7 552	6 183	2 670
Vote 6 - ELECTRICITY SERVICES	7 570	4 940	7 336	10 606	10 606	10 606	1 350	347	2 700
Vote 7 - PLANNING & INTEGRATED SERVICES	18 655	29 174	27 126	25 726	26 958	26 958	27 016	14 528	12 533
Capital single-year expenditure sub-total	161 559	58 825	61 127	68 499	74 477	74 477	52 802	37 440	36 712
Total Capital Expenditure - Vote	234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844
Capital Expenditure - Standard									
Governance and administration	5 867	5 921	9 310	2 282	6 159	6 159	6 122	3 334	2 354
Executive and council	110	1 505	366	–	3 925	3 925	500	–	–
Budget and treasury office	1 541	489	1 518	118	227	227	181	109	40
Corporate services	4 216	3 927	7 426	2 164	2 007	2 007	5 441	3 225	2 314
Community and public safety	18 057	17 848	37 926	26 834	35 105	35 105	16 333	6 155	6 794
Community and social services	1 054	985	7 770	4 986	3 384	3 384	817	661	455
Sport and recreation	5 957	3 535	5 726	9 718	10 440	10 440	1 310	4 400	5 339
Public safety	4 873	2 181	2 221	1 370	1 759	1 759	1 206	1 095	1 000
Housing	6 173	11 147	22 208	10 760	19 523	19 523	13 000	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	22 493	33 154	23 739	25 350	25 951	25 951	25 828	25 916	24 983
Planning and development	703	246	295	215	565	565	702	561	50
Road transport	21 790	32 908	23 444	25 135	25 386	25 386	25 126	25 355	24 933
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	187 703	53 581	46 417	56 237	55 312	55 312	74 938	73 783	68 653
Electricity	30 322	17 495	20 208	21 208	22 045	22 045	24 399	23 192	22 350
Water	133 251	11 960	8 418	12 091	11 659	11 659	17 433	16 909	21 803
Waste water management	22 174	22 011	15 601	22 563	21 241	21 241	28 182	28 870	23 937
Waste management	1 957	2 116	2 189	376	368	368	4 924	4 812	563
Other	159	167	18	10	10	10	20	60	60
Total Capital Expenditure - Standard	234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844
Funded by:									
National Government	116 245	19 075	20 921	22 497	23 940	23 940	28 220	28 595	21 488
Provincial Government	5 894	15 155	27 634	12 716	19 888	19 888	13 730	125	39
District Municipality	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	122 139	34 230	48 555	35 213	43 827	43 827	41 950	28 719	21 527
Public contributions & donations	14 883	5 073	1 178	2 500	5 884	5 884	2 200	1 100	1 100
Borrowing	82	2 110	699	966	1 070	1 070	1 447	3 008	1 800
Internally generated funds	97 175	69 258	66 977	72 033	71 757	71 757	77 644	76 421	78 417
Total Capital Funding	234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844

Budgeted Financial Position

WC043 Mossel Bay - Table A6 Budgeted Financial Position

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
ASSETS									
Current assets									
Cash	31 971	27 474	3 300	19 000	26 534	26 534	21 577	19 907	24 792
Call investment deposits	165 000	170 000	205 000	210 000	210 000	210 000	215 000	220 000	225 000
Consumer debtors	47 202	39 650	39 211	23 217	43 448	43 448	47 598	51 696	56 363
Other debtors	20 415	16 064	31 293	14 000	22 000	22 000	18 000	17 500	17 300
Current portion of long-term receivables	576	658	581	500	500	500	450	400	390
Inventory	14 417	12 774	10 494	14 000	12 000	12 000	13 500	14 000	13 900
Total current assets	279 581	266 620	289 879	280 717	314 482	314 482	316 125	323 503	337 745
Non current assets									
Long-term receivables	1 758	1 339	577	1 200	1 200	1 200	1 100	1 000	980
Investments	–	–	–	–	–	–	–	–	–
Investment property	714 489	283 541	332 576	270 000	320 000	320 000	317 204	314 370	311 495
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1 092 977	1 210 274	1 401 695	1 269 698	1 459 805	1 459 805	1 526 124	1 574 790	1 613 834
Agricultural	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–
Intangible	67	187	42	150	106	106	87	86	85
Heritage Assets	–	–	4 131	–	–	–	–	–	–
Other non-current assets	7 030	6 696	6 330	–	–	–	–	–	–
Total non current assets	1 816 322	1 502 036	1 745 350	1 541 048	1 781 111	1 781 111	1 844 515	1 890 245	1 926 394
TOTAL ASSETS	2 095 903	1 768 657	2 035 229	1 821 765	2 095 594	2 095 594	2 160 640	2 213 748	2 264 139
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	1 160	2 898	3 582	2 700	2 700	2 700	2 600	2 500	2 400
Consumer deposits	11 615	12 885	14 464	13 000	15 000	15 000	15 500	16 000	16 500
Trade and other payables	149 435	101 699	89 563	91 000	81 500	81 500	80 309	79 692	78 726
Provisions	8 784	6 364	23 828	6 100	26 000	26 000	25 000	24 500	24 000
Total current liabilities	170 994	123 847	131 438	112 800	125 200	125 200	123 409	122 692	121 626
Non current liabilities									
Borrowing	1 017	30 219	28 021	27 100	27 100	27 100	24 900	22 700	20 650
Provisions	106 352	188 621	197 868	167 500	201 000	201 000	198 500	197 000	196 500
Total non current liabilities	107 369	218 840	225 889	194 600	228 100	228 100	223 400	219 700	217 150
TOTAL LIABILITIES	278 363	342 686	357 327	307 400	353 300	353 300	346 809	342 392	338 776
NET ASSETS	1 817 539	1 425 970	1 677 902	1 514 365	1 742 294	1 742 294	1 813 830	1 871 356	1 925 363
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	1 785 770	1 370 863	1 617 317	1 477 771	1 677 700	1 677 700	1 779 853	1 848 717	1 912 840
Reserves	31 770	55 108	60 584	36 594	64 594	64 594	33 978	22 639	12 523
Minorities' interests	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 817 539	1 425 970	1 677 902	1 514 365	1 742 294	1 742 294	1 813 830	1 871 356	1 925 363

Budgeted Cash flows

WC043 Mossel Bay - Table A7 Budgeted Cash Flows

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	524 130	547 260	585 504	544 878	547 643	547 643	653 905	681 972	718 620
Government - operating	70 043	67 411	59 415	107 365	106 682	106 682	91 785	97 739	101 296
Government - capital	137 369	29 985	43 652	35 213	47 811	47 811	48 203	32 850	30 641
Interest	12 187	12 394	13 042	14 353	13 572	13 572	14 193	14 905	15 632
Dividends					-	-	-	-	-
Payments									
Suppliers and employees	(322 584)	(453 307)	(440 951)	(543 578)	(570 184)	(570 184)	(681 627)	(711 550)	(749 988)
Finance charges	(695)	(1 619)	(3 053)	(2 826)	(3 101)	(3 101)	(2 781)	(2 920)	(3 095)
Transfers and Grants	(167 467)	(127 305)	(130 029)	(1 159)	(1 159)	(1 159)	(1 210)	(1 289)	(1 377)
NET CASH FROM/(USED) OPERATING ACTIVITIES	252 983	74 818	127 580	154 245	141 264	141 264	122 468	111 706	111 729
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(916)	3 664	653	(333)	12 445	12 445	2 515	2 571	2 631
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	284	597	453	-	-	-	100	100	20
Decrease (increase) in non-current investments	127	-	-	-	-	-	-	-	-
Payments									
Capital assets	(234 105)	(110 671)	(117 410)	(110 712)	(123 185)	(123 185)	(123 240)	(109 248)	(102 844)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(234 609)	(106 411)	(116 304)	(111 045)	(110 740)	(110 740)	(120 626)	(106 577)	(100 194)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans				-	-	-	-	-	-
Borrowing long term/refinancing	(1 600)	904	(2 030)	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 454	1 270	1 579	1 000	500	500	500	500	500
Payments									
Repayment of borrowing		29 922	-	(589)	(2 789)	(2 789)	(2 300)	(2 300)	(2 150)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(145)	32 095	(451)	411	(2 289)	(2 289)	(1 800)	(1 800)	(1 650)
NET INCREASE/ (DECREASE) IN CASH HELD	18 228	503	10 825	43 611	28 235	28 235	43	3 329	9 885
Cash/cash equivalents at the year begin:	178 743	196 971	197 474	185 389	208 300	208 300	236 534	236 577	239 907
Cash/cash equivalents at the year end:	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792

Cash backed reserves/accumulated surplus reconciliation

WC043 Mossel Bay - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Cash and investments available									
Cash/cash equivalents at the year end	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792
Other current investments > 90 days	(0)	(0)	(0)	0	(0)	(0)	–	–	–
Non current assets - Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792
Application of cash and investments									
Unspent conditional transfers	23 987	19 128	7 626	9 500	–	–	4 309	8 592	12 526
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	11 615	19 128	14 464	11 000	15 000	15 000	15 500	16 000	16 500
Other working capital requirements	47 771	29 642	13 042	44 620	20 741	20 741	8 426	182	(9 009)
Other provisions	5 578	8 643	37 637	7 183	27 083	27 083	32 714	32 711	32 425
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	31 770	55 108	60 584	36 594	64 594	64 594	33 978	22 639	12 523
Total Application of cash and investments:	120 722	131 647	133 354	108 897	127 418	127 418	94 927	80 124	64 965
Surplus(shortfall)	76 250	65 827	74 945	120 103	109 117	109 117	141 650	159 783	184 827

Asset management

WC043 Mossel Bay - Table A9 Asset Management

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	218 116	87 446	100 251	65 767	78 187	78 187	71 017	47 366	52 146
Infrastructure - Road transport	16 939	18 388	25 029	4 915	10 272	10 272	7 687	1 560	250
Infrastructure - Electricity	29 442	16 157	14 277	14 510	15 347	15 347	12 435	11 225	15 400
Infrastructure - Water	132 311	9 971	6 502	7 185	7 397	7 397	10 450	11 110	14 170
Infrastructure - Sanitation	14 312	16 174	8 785	16 172	14 747	14 747	14 070	14 228	15 349
Infrastructure - Other	2 020	1 758	1 422	220	216	216	704	1 312	263
Infrastructure	195 025	62 448	56 016	43 002	47 979	47 979	45 346	39 435	45 432
Community	9 141	3 248	9 874	4 416	3 737	3 737	1 220	1 657	1 625
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	13 951	21 750	34 361	18 349	26 472	26 472	24 452	6 275	5 089
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	16 163	23 225	17 159	44 945	44 351	44 351	52 223	61 881	50 698
Infrastructure - Road transport	8 525	18 616	2 860	25 460	25 035	25 035	27 075	34 171	30 151
Infrastructure - Electricity	2 720	1 005	5 231	6 127	6 127	6 127	11 639	11 645	4 250
Infrastructure - Water	473	74	1 689	4 190	3 671	3 671	6 758	4 614	7 298
Infrastructure - Sanitation	3 023	665	930	1 100	1 100	1 100	3 597	4 316	2 400
Infrastructure - Other	186	-	357	150	150	150	-	300	300
Infrastructure	14 927	20 360	11 067	37 027	36 083	36 083	49 068	55 046	44 399
Community	1 236	2 375	4 200	7 591	7 767	7 767	655	3 583	4 379
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	490	1 892	327	501	501	2 500	3 253	1 920
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	25 464	37 004	27 889	30 375	35 307	35 307	34 761	35 731	30 401
Infrastructure - Road transport	32 162	17 162	19 508	20 637	21 474	21 474	24 074	22 870	19 650
Infrastructure - Electricity	132 784	10 045	8 191	11 375	11 067	11 067	17 208	15 724	21 468
Infrastructure - Water	17 335	16 839	9 715	17 272	15 847	15 847	17 667	18 544	17 749
Infrastructure - Sanitation	2 206	1 758	1 779	370	366	366	704	1 612	563
Infrastructure - Other	209 952	82 808	67 083	80 030	84 061	84 061	94 414	94 481	89 831
Infrastructure	10 377	5 623	14 074	12 007	11 504	11 504	1 875	5 240	6 004
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	13 951	22 241	36 253	18 676	26 973	26 973	26 952	9 527	7 009
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844

Asset management (Continued)

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	154 890	109 021	208 790	114 374	218 508	218 508	228 435	235 720	241 564
Infrastructure - Electricity	131 891	111 896	164 686	117 390	192 393	192 393	201 133	207 547	212 693
Infrastructure - Water	304 946	287 258	314 390	301 362	301 707	301 707	315 414	325 472	333 541
Infrastructure - Sanitation	87 392	82 054	111 395	86 083	87 597	87 597	91 577	94 497	96 840
Infrastructure - Other	19 265	38 604	97 939	40 500	35 129	35 129	36 725	37 896	38 835
Infrastructure	698 383	628 833	897 199	659 709	835 334	835 334	873 283	901 131	923 473
Community	56 414	54 768	252 948	57 457	55 556	55 556	58 080	59 932	61 418
Heritage assets									
Investment properties	714 489	283 541	332 576	270 000	320 000	320 000	317 204	314 370	311 495
Other assets	338 180	526 673	251 548	552 532	568 915	568 915	594 760	613 727	628 943
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	67	187	42	150	106	106	87	86	85
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 807 533	1 494 002	1 734 313	1 539 848	1 779 911	1 779 911	1 843 415	1 889 245	1 925 414
EXPENDITURE OTHER ITEMS									
<u>Depreciation & asset impairment</u>	32 221	43 204	45 328	59 663	52 154	52 154	55 441	59 083	62 300
<u>Repairs and Maintenance by Asset Class</u>	28 619	40 622	37 488	38 656	39 814	39 814	41 511	42 430	44 885
Infrastructure - Road transport	5 977	13 162	13 360	12 584	12 979	12 979	14 291	15 061	15 873
Infrastructure - Electricity	5 597	6 981	4 203	4 469	4 448	4 448	4 762	4 968	5 250
Infrastructure - Water	2 883	3 312	3 273	3 793	3 848	3 848	3 883	4 040	4 216
Infrastructure - Sanitation	737	782	1 133	1 315	1 315	1 315	1 315	1 417	1 513
Infrastructure - Other	796	552	645	663	751	751	644	670	724
Infrastructure	15 989	24 790	22 614	22 823	23 341	23 341	24 895	26 155	27 575
Community	3 953	6 353	4 801	3 861	4 697	4 697	5 544	4 562	4 867
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	8 677	9 479	10 073	11 972	11 777	11 777	11 072	11 713	12 443
TOTAL EXPENDITURE OTHER ITEMS	60 840	83 826	82 815	98 318	91 968	91 968	96 952	101 513	107 185
Renewal of Existing Assets as % of total capex	6.9%	21.0%	14.6%	40.6%	36.2%	36.2%	42.4%	56.6%	49.3%
Renewal of Existing Assets as % of deprecn"	50.2%	53.8%	37.9%	75.3%	85.0%	85.0%	94.2%	104.7%	81.4%
R&M as a % of PPE	2.6%	3.4%	2.7%	3.0%	2.7%	2.7%	2.7%	2.7%	2.8%
Renewal and R&M as a % of PPE	2.0%	4.0%	3.0%	5.0%	5.0%	5.0%	5.0%	6.0%	5.0%

Basic service delivery measurement

WC043 Mossel Bay - Table A10 Basic service delivery measurement

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets									
Water:									
Piped water inside dwelling	29 986	31 359	32 862	26 704	26 704	26 704	26 971	27 241	27 513
Piped water inside yard (but not in dwelling)	1 500	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	650	1 000	–	48	48	48	–	–	–
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	32 136	32 359	32 862	26 752	26 752	26 752	26 971	27 241	27 513
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	32 136	32 359	32 862	26 752	26 752	26 752	26 971	27 241	27 513
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	23 054	24 956	24 986	25 221	25 221	25 221	25 473	25 728	25 985
Flush toilet (with septic tank)	5 030	5 030	5 030	5 030	5 030	5 030	5 030	5 030	5 030
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	28 084	29 986	30 016	30 251	30 251	30 251	30 503	30 758	31 015
Bucket toilet	550	500	450	400	400	400	350	300	250
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	550	500	450	400	400	400	350	300	250
Total number of households	28 634	30 486	30 466	30 651	30 651	30 651	30 853	31 058	31 265
Energy:									
Electricity (at least min.service level)	5 357	5 201	5 090	5 007	5 007	5 007	5 057	5 108	5 159
Electricity - prepaid (min.service level)	24 250	25 250	26 358	24 806	24 806	24 806	25 054	25 305	25 558
Minimum Service Level and Above sub-total	29 607	30 451	31 448	29 813	29 813	29 813	30 111	30 412	30 716
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	29 607	30 451	31 448	29 813	29 813	29 813	30 111	30 412	30 716
Refuse:									
Removed at least once a week	28 655	29 497	29 583	29 595	29 595	29 595	29 891	30 190	30 492
Minimum Service Level and Above sub-total	28 655	29 497	29 583	29 595	29 595	29 595	29 891	30 190	30 492
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	28 655	29 497	29 583	29 595	29 595	29 595	29 891	30 190	30 492
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	12 751	13 999	13 732	27 327	27 384	27 384	27 658	27 934	28 214
Sanitation (free minimum level service)	5 342	6 930	5 704	6 240	6 124	6 124	6 185	6 247	6 310
Electricity/other energy (50kwh per household per month)	6 153	6 407	6 372	6 224	6 090	6 090	6 151	6 212	6 275
Electricity/other energy (20kwh per household per month)	–	–	–	19 635	21 572	21 572	21 788	22 006	22 226
Refuse (removed at least once a week)	6 246	6 983	6 790	8 133	7 363	7 363	7 437	7 511	7 586
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)	9 899	8 901	9 855	2 975	2 975	2 975	3 005	3 035	3 065
Water free basic	–	–	–	10 921	10 921	10 921	11 030	11 141	11 252
Sanitation (free sanitation service)	6 846	7 135	6 699	9 504	9 504	9 504	9 599	9 695	9 792
Electricity/other energy (50kwh per household per month)	1 547	1 826	2 107	2 290	2 290	2 290	2 313	2 336	2 359
Electricity/other energy (20kwh per household per month)	–	–	–	2 889	2 889	2 889	3 063	3 093	3 124
Refuse (removed once a week)	5 455	5 856	6 491	8 775	8 775	8 775	8 862	8 951	9 041
Total cost of FBS provided (minimum social package)	23 747	23 718	25 152	37 354	37 354	37 354	37 872	38 251	38 634
Highest level of free service provided									
Property rates (R value threshold)	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Water Basic (Rand per household per month)	–	–	–	120	120	120	127	135	143
Sanitation (kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)	154	154	154	164	164	164	174	184	195
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	66	66	92	98	98	98	104	110	117
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	678 276	509 904	512 369	522 716	522 716	522 716	527 943	533 223	538 555
Property rates (other exemptions, reductions and rebates)	2 404	2 813	2 800	2 806	2 806	2 806	2 834	2 862	2 891
Water (free units)	13 787	9 316	11 735	8 284	8 284	8 284	8 781	9 308	9 866
Water	–	–	–	10 921	10 921	10 921	11 577	12 271	13 007
Sanitation	10 821	7 426	7 426	12 169	12 169	12 169	12 899	13 673	14 493
Electricity/other energy	–	–	–	8 400	8 400	8 400	8 904	9 438	10 005
Refuse	6 962	11 217	14 930	8 775	8 775	8 775	9 301	9 859	10 451
Municipal Housing - rental rebates	331	308	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
package)	712 580	540 985	549 261	574 071	574 071	574 071	582 239	590 634	599 268

Narrative to Budget summary tables

With reference to the above summary tables, the following narrative explanations / summaries are provided:

- Table A1: Budget summary

This summary indicates the financial performance, financial position, capital expenditure and cash flow budget of the municipality. It also includes information on the asset management, the cash surplus reconciliation and information on free basic services.

It is clear from this summary that Mossel Bay Municipality is in a sound financial position currently and budgeted to stay financially viable over the 2014/15 MTREF period. The Municipality budgets for a cash surplus for this period.

The capital expenditure is mostly funded from internally generated funds, which is made possible by the annual contributions to the Capital Replacement Reserve (CRR).

The Financial position of the Municipality is increasing year-on-year, which is mainly due to the increase in Property, Plant and Equipment.

The Municipality's cash flow position is currently very stable and is budgeted to remain positive with Investments of over R200 million for the 2014/15 MTREF period. This summary also indicates that out of the cash and cash equivalents, the municipality covers all of its obligations with regards to Consumer deposits, Provisions and the CRR is also cash backed.

- Table A2: Budgeted Financial performance by Standard classification

This summary indicates the operating revenue and expenditure per standard classification.

It can be highlighted that most of the available revenue sources are generated from Trading services. For the 2014/15 budget year, 71% of all revenue is generated from Trading services.

57.8% of the available resources are spent on Trading services and 19% on Community and public safety.

- Table A3: Budgeted Financial performance by Municipal vote

This summary indicates the operating revenue and expenditure by municipal vote. For Mosselbay Municipality, this vote means per Directorate.

It is clear from this summary that the Electricity and Technical Directorates / Votes generates most of the Municipality's revenue. This also collaborates with the previous summary as the trading services is situated within these votes.

- Table A4: Budgeted Financial performance (revenue and expenditure)

This summary indicates the operating revenue and expenditure by source of revenue and type of expenditure.

The following can be highlighted on this summary:

- The total revenue increases with 3.2% from the adjusted 2013/14 budget to the 2014/15 budget.
- The biggest source of income is the revenue from Electricity charges. Other big sources of revenue is from Operational grants, Property Rates and Water charges.
- The total expenditure increases with 2.7% from the adjusted 2013/14 budget to the 2014/15 budget.
- Most of the expenditure is directed towards Bulk Purchases of Electricity and Water.

You are also referred to section 6.2 of this document where the CASH budget is set out per source of revenue and type of expenditure. This summary also indicates the percentage that each of these categories contribute to the budget.

- Table A5: Capital expenditure by vote, standard classification and funding

This summary indicates the capital expenditure budget per Municipal vote (Directorate) and Standard classification and also shows the funding sources for this expenditure.

From this summary it can be deducted that 60% of the budget for the 2014/15 year is set aside for capital projects on Trading services. A further 21% is set aside for Economic and environmental services and 13% for Community services and public safety.

The capital expenditure budget is mostly funded from internally generated funds. 63% of the total budget is funded from the Capital Replacement Reserve. National government contributes 22% and Provincial government contributes 11% to the capital budget of the municipality.

- Table A6: Budgeted Financial Position

This summary indicates Balance sheet for the Municipality and shows the Total assets VS the Total liabilities.

It is clear from this summary that the municipality plans to build on the current financial position it is in. The total assets is growing from the 13/14 year to the 14/15 year with 3%, which is mainly due to the growth in Property, Plant and Equipment.

The total liabilities decreases due to the payment towards the Municipality's obligations on loans and provisions.

- Table A7: Budgeted Cash flows

This summary indicates the cash flows expected from operating activities, investing activities and financing activities.

The cash flows from operating activities slightly decreases from the 2013/14 year to the 2014/15 year, due to the fact that fewer grants will be received in the 14/15 budget year.

The cash flows from investing activities is negative and is mainly due to the payment of capital assets.

The Municipality's cash flow position is currently very stable and is budgeted to remain positive with Investments of over R200 million for the 2014/15 MTREF period.

- Table A8: Cash backed reserves / accumulated surplus reconciliation

This summary gives a reconciliation of available cash and what is funded out of these funds.

For the 2014/15 budget year the following is fully cash backed and funded from the available cash and cash equivalents:

- Capital Replacement Reserve
- Unspent conditional grants
- Consumer Deposits
- Working capital requirements
- Provisions (current portion)

- Table A9: Asset Management

This summary indicates the capital expenditure budget per type of asset, gives a summary of the asset register and gives a summary of the Repairs & Maintenance and Depreciation expenditure.

It must be highlighted that 42.4% of the total capital expenditure is contributed towards the renewal of existing assets, which is in line with National Treasury guidelines.

A concern is that Repairs & Maintenance expenditure budget is only 2.7% of the total value of PPE.

- Table A10: Basic service delivery measurement

This summary indicates the household service targets, information on households receiving free basic services and what the cost of these services are.

You are also referred to the Executive summary and the 2014/15 Tariff list for the subsidies provided to Indigent and Poor households.

Other supporting tables / graphs

CASH BUDGET

The following schedule shows the Cash Budget of the operating revenue per source and expenditure per type for the 2014/15 budget year:

TYPE CODE	TYPE	TOTAL	% of total income/exp budget	NON-CASH Transactions	Department al Costs	Transfers out (Contra)	TOTAL CASH BUDGET	% of total income/exp budget
2014/2015								
INCOME								
56	Property Rates	(93 250 567)	11.6%		380 116	4 139 460	(88 730 991)	12.94%
58	Penalties Imposed And Collection Charges	(1 550 000)	0.2%				(1 550 000)	0.23%
62	Service Charges	(550 776 065)	68.2%		29 171 931	62 919 382	(458 684 752)	66.88%
66	Rent of Facilities and Equipment	(5 988 796)	0.7%				(5 988 796)	0.87%
68	Interest Earned - External Investments	(14 010 000)	1.7%	-			(14 010 000)	2.04%
72	Interest Earned - Outstanding Debtors	(183 275)	0.0%				(183 275)	0.03%
76	Fines	(18 381 505)	2.3%			12 000 000	(6 381 505)	0.93%
78	Licenses and Permits	(5 083 973)	0.6%				(5 083 973)	0.74%
82	Grants & Subsidies Received - Operating	(91 528 645)	11.3%				(91 528 645)	13.34%
83	Grants & Subsidies Received - Capital	(41 950 001)	5.2%	41 950 001			-	0.00%
84	Other Revenue	(28 783 111)	3.6%	3 233 878		11 818 140	(13 731 093)	2.00%
85	Public Contr & Donated Property, Plant &	(4 500 000)	0.6%			4 500 000	-	0.00%
86	Gains on Disposal Of Property, Plant & E	(112 000)	0.0%	112 000		-	-	0.00%
OPERATING INCOME GENERATED		(856 097 938)		45 295 879	29 552 047	95 376 982	(685 873 030)	
88	Less Revenue Foregone	48 878 842	-6.1%			(48 878 842)	-	0.00%
TOTAL OPERATING INCOME		(807 219 096)	100.0%	45 295 879	29 552 047	46 498 140	(685 873 030)	100.00%
EXPENDITURE								
2	Employee Related Costs	202 599 948	25.9%		(930 000)		201 669 948	29.41%
4	Costs Capitalised	(930 000)	-0.1%		930 000		-	0.00%
6	Less Empl Costs Alloc To Other Operating	-	0.0%		-		-	0.00%
8	Remuneration Of Councillors	9 392 434	1.2%				9 392 434	1.37%
10	Bad Debts	-	0.0%				-	0.00%
12	Collection Costs	7 000 000	0.9%				7 000 000	1.02%
14	General Expenses - Bulk Purchases	223 718 820	28.6%				223 718 820	32.63%
16	General Expenses - Contracted Services	38 535 251	4.9%				38 535 251	5.62%
18	General Expenses - Grants & Subsidies Pa	1 209 512	0.2%			-	1 209 512	0.18%
20	General Expenses - Other	140 897 497	18.0%	(3 000 000)	(29 552 047)	(10 268 140)	98 077 310	14.30%
22	Repairs & Maintenance - Municipal Assets	41 510 872	5.3%				41 510 872	6.05%
24	Depreciation - Property, Plant & Equip	54 932 983	7.0%				54 932 983	8.01%
26	Depreciation - Leased Property Plant & E	488 810	0.1%				488 810	0.07%
27	Amortisation - Intangible Assets	19 288	0.0%				19 288	0.00%
28	Interest Expense - External Borrowings	2 781 097	0.4%				2 781 097	0.41%
30	Disposal Of Property, Plant & Equipment	1 126 800	0.1%	(1 126 800)			-	0.00%
32	Contributions From Operating To Capital	-	0.0%				-	0.00%
34	Contributions To / From Provisions & Res	53 248 100	6.8%	(15 353 846)		(30 180 000)	7 714 254	1.13%
44	Interdepartmental Charges And Recoveries	(1 397 500)	-0.2%				(1 397 500)	-0.20%
48	Other Adjustments & Transfers [Appropria	6 050 000	0.8%			(6 050 000)	-	0.00%
DIRECT OPERATING EXPENDITURE		781 183 912		(19 480 646)	(29 552 047)	(46 498 140)	685 653 079	
INTERNAL CHARGES								
	Admin-Internal Charges (DR)	23 074 975	3.0%				23 074 975	3.37%
	Admin-Internal Recovery (CR)	(23 074 975)	-3.0%				(23 074 975)	-3.37%
TOTAL OPERATING EXPENDITURE		781 183 912	100.0%	(19 480 646)	(29 552 047)	(46 498 140)	685 653 079	100.00%
OPERATING (SURPLUS)/DEFICIT		(26 035 184)		25 815 233	-	-	(219 951)	

The following schedule shows the Cash Budget of the operating revenue per source and expenditure per type for the 2015/16 projected budget year:

TYPE CODE	TYPE	TOTAL	% of total income/exp budget	NON-CASH Transactions	Department al Costs	Transfers out (Contra)	TOTAL CASH BUDGET	% of total income/exp budget
2015/2016								
INCOME								
56	Property Rates	(98 845 601)	11.9%		402 923	4 387 827	(94 054 851)	12.98%
58	Penalties Imposed And Collection Charges	(1 658 500)	0.2%				(1 658 500)	0.23%
62	Service Charges	(583 830 768)	70.2%		31 121 223	66 876 344	(485 833 201)	67.04%
66	Rent of Facilities and Equipment	(6 336 899)	0.8%				(6 336 899)	0.87%
68	Interest Earned - External Investments	(14 710 500)	1.8%	-			(14 710 500)	2.03%
72	Interest Earned - Outstanding Debtors	(194 032)	0.0%				(194 032)	0.03%
76	Fines	(19 485 310)	2.3%			12 840 000	(6 645 310)	0.92%
78	Licenses and Permits	(5 360 563)	0.6%				(5 360 563)	0.74%
82	Grants & Subsidies Received - Operating	(97 476 753)	11.7%				(97 476 753)	13.45%
83	Grants & Subsidies Received - Capital	(28 719 298)	3.5%	28 719 298			-	0.00%
84	Other Revenue	(21 767 166)	2.6%	3 257 783		6 050 000	(12 459 383)	1.72%
85	Public Contr & Donated Property, Plant &	(4 500 000)	0.5%			4 500 000	-	0.00%
86	Gains on Disposal Of Property, Plant & E	(118 163)	0.0%	118 163		-	-	0.00%
OPERATING INCOME GENERATED		(883 003 553)		32 095 244	31 524 146	94 654 171	(724 729 992)	
88	Less Revenue Foregone	51 811 571	-6.2%			(51 811 571)	-	0.00%
TOTAL OPERATING INCOME		(831 191 982)	100.0%	32 095 244	31 524 146	42 842 600	(724 729 992)	100.00%
EXPENDITURE								
2	Employee Related Costs	214 029 087	26.2%		(1 023 000)		213 006 087	29.40%
4	Costs Capitalised	(1 023 000)	-0.1%		1 023 000		-	0.00%
6	Less Empl Costs Alloc To Other Operating	-	0.0%		-		-	0.00%
8	Remuneration Of Councillors	9 952 980	1.2%				9 952 980	1.37%
10	Bad Debts	-	0.0%				-	0.00%
12	Collection Costs	7 420 000	0.9%				7 420 000	1.02%
14	General Expenses - Bulk Purchases	236 694 512	28.9%				236 694 512	32.67%
16	General Expenses - Contracted Services	40 359 823	4.9%				40 359 823	5.57%
18	General Expenses - Grants & Subsidies Pa	1 289 446	0.2%			-	1 289 446	0.18%
20	General Expenses - Other	142 084 952	17.4%	(1 590 000)	(31 524 146)	(4 500 000)	104 470 806	14.42%
22	Repairs & Maintenance - Municipal Assets	42 430 278	5.2%				42 430 278	5.86%
24	Depreciation - Property, Plant & Equip	57 966 230	7.1%				57 966 230	8.00%
26	Depreciation - Leased Property Plant & E	1 114 870	0.1%				1 114 870	0.15%
27	Amortisation - Intangible Assets	1 580	0.0%				1 580	0.00%
28	Interest Expense - External Borrowings	2 920 151	0.4%				2 920 151	0.40%
30	Disposal Of Property, Plant & Equipment	1 188 781	0.1%	(1 188 781)			-	0.00%
32	Contributions From Operating To Capital	-	0.0%				-	0.00%
34	Contributions To / From Provisions & Res	56 989 874	7.0%	(16 486 388)		(32 292 600)	8 210 886	1.13%
44	Interdepartmental Charges And Recoveries	(1 328 150)	-0.2%				(1 328 150)	-0.18%
48	Other Adjustments & Transfers [Appropria	6 050 000	0.7%			(6 050 000)	-	0.00%
DIRECT OPERATING EXPENDITURE		818 141 414		(19 265 169)	(31 524 146)	(42 842 600)	724 509 499	
INTERNAL CHARGES								
	Admin-Internal Charges (DR)	25 613 224	3.3%				25 613 224	3.54%
	Admin-Internal Recovery (CR)	(25 613 221)	-3.3%				(25 613 221)	-3.54%
TOTAL OPERATING EXPENDITURE		818 141 417	100.0%	(19 265 169)	(31 524 146)	(42 842 600)	724 509 502	100.00%
OPERATING (SURPLUS)/DEFICIT								
		(13 050 565)		12 830 075	-	-	(220 490)	

The following schedule shows the Cash Budget of the operating revenue per source and expenditure per type for the 2016/17 projected budget year:

TYPE CODE	TYPE	TOTAL	% of total income/exp budget	NON-CASH Transactions	Department al Costs	Transfers out (Contra)	TOTAL CASH BUDGET	% of total income/exp budget
2016/2017								
INCOME								
56	Property Rates	(104 776 338)	12.0%		427 098	4 651 097	(99 698 143)	13.04%
58	Penalties Imposed And Collection Charges	(1 774 595)	0.2%				(1 774 595)	0.23%
62	Service Charges	(618 859 626)	71.0%		33 241 633	70 694 399	(514 923 594)	67.37%
66	Rent of Facilities and Equipment	(6 738 957)	0.8%				(6 738 957)	0.88%
68	Interest Earned - External Investments	(15 446 025)	1.8%	-			(15 446 025)	2.02%
72	Interest Earned - Outstanding Debtors	(186 396)	0.0%				(186 396)	0.02%
76	Fines	(20 656 175)	2.4%			13 482 000	(7 174 175)	0.94%
78	Licenses and Permits	(5 654 291)	0.6%				(5 654 291)	0.74%
82	Grants & Subsidies Received - Operating	(100 989 440)	11.6%				(100 989 440)	13.21%
83	Grants & Subsidies Received - Capital	(25 913 158)	3.0%	25 913 158			-	0.00%
84	Other Revenue	(21 054 659)	2.4%	3 281 291		6 050 000	(11 723 368)	1.53%
85	Public Contr & Donated Property, Plant &	(4 500 000)	0.5%			4 500 000	-	0.00%
86	Gains on Disposal Of Property, Plant & E	(124 781)	0.0%	124 781		-	-	0.00%
OPERATING INCOME GENERATED		(926 674 441)		29 319 230	33 668 731	99 377 496	(764 308 984)	
88	Less Revenue Foregone	54 920 266	-6.3%			(54 920 266)	-	0.00%
TOTAL OPERATING INCOME		(871 754 175)	100.0%	29 319 230	33 668 731	44 457 230	(764 308 984)	100.00%
EXPENDITURE								
2	Employee Related Costs	227 983 073	26.4%		(1 125 300)		226 857 773	29.69%
4	Costs Capitalised	(1 125 300)	-0.1%		1 125 300		-	0.00%
6	Less Empl Costs Alloc To Other Operating	-	0.0%		-		-	0.00%
8	Remuneration Of Councillors	10 547 159	1.2%				10 547 159	1.38%
10	Bad Debts	-	0.0%				-	0.00%
12	Collection Costs	7 865 200	0.9%				7 865 200	1.03%
14	General Expenses - Bulk Purchases	253 263 128	29.3%				253 263 128	33.15%
16	General Expenses - Contracted Services	42 866 330	5.0%				42 866 330	5.61%
18	General Expenses - Grants & Subsidies Pa	1 377 223	0.2%			-	1 377 223	0.18%
20	General Expenses - Other	143 660 767	16.6%	(1 669 500)	(33 668 731)	(4 500 000)	103 822 536	13.59%
22	Repairs & Maintenance - Municipal Assets	44 884 570	5.2%				44 884 570	5.87%
24	Depreciation - Property, Plant & Equip	60 664 272	7.0%				60 664 272	7.94%
26	Depreciation - Leased Property Plant & E	1 635 756	0.2%				1 635 756	0.21%
27	Amortisation - Intangible Assets	373	0.0%				373	0.00%
28	Interest Expense - External Borrowings	3 095 361	0.4%				3 095 361	0.41%
30	Disposal Of Property, Plant & Equipment	1 255 353	0.1%	(1 255 353)			-	0.00%
32	Contributions From Operating To Capital	-	0.0%				-	0.00%
34	Contributions To / From Provisions & Res	60 170 959	7.0%	(17 838 843)		(33 907 230)	8 424 886	1.10%
44	Interdepartmental Charges And Recoveries	(1 235 915)	-0.1%				(1 235 915)	-0.16%
48	Other Adjustments & Transfers [Appropria	6 050 000	0.7%			(6 050 000)	-	0.00%
DIRECT OPERATING EXPENDITURE		862 958 308		(20 763 696)	(33 668 731)	(44 457 230)	764 068 651	
INTERNAL CHARGES								
	Admin-Internal Charges (DR)	28 174 546	3.6%				28 174 546	3.69%
	Admin-Internal Recovery (CR)	(28 174 544)	-3.6%				(28 174 544)	-3.69%
TOTAL OPERATING EXPENDITURE		862 958 310	100.0%	(20 763 696)	(33 668 731)	(44 457 230)	764 068 653	100.00%
OPERATING (SURPLUS)/DEFICIT		(8 795 865)		8 555 534	-	-	(240 331)	

OPERATING BUDGET PER ITEM

The following schedule shows the operating revenue and expenditure per item for current financial year as well as the 2014/15 MTREF period:

ITEM CODE	ITEM	2012-13	2013-14			2014-2015 BUDGET	2015-2016 BUDGET	2016-2017 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET	ACTUALS (31 DEC 2013)			
2 Employee Related Costs								
10	Allowance-Acting	1 193 384	820 000	1 462 000	754 410	845 000	878 800	905 164
20	Allowance-Cashiers	22 340	22 500	21 300	13 700	20 750	21 788	22 006
30	Allowance - Entertainment	-	-	-	-	-	-	-
40	Allowance-Housing Subsidy	857 678	1 115 947	859 767	547 040	1 004 896	1 045 090	1 086 895
43	Allowance-Locomotion-Bus	161 652	169 536	145 003	96 125	141 312	144 141	149 910
44	Allowance-Locomotion-Claims	569 051	481 115	489 088	296 977	360 987	379 037	390 408
45	Allowance-Locomotion-Fixed	3 769 487	4 011 369	3 652 692	2 430 889	3 864 447	4 096 314	4 424 019
50	Allowance-Other	1 488 697	1 537 806	1 651 467	978 211	1 343 764	1 431 112	1 528 429
125	Bonuses	8 302 996	9 621 851	9 577 114	4 623 862	10 229 442	10 873 900	11 635 080
250	Contract Workers	1 800 747	2 297 000	2 341 000	1 476 880	3 841 000	3 492 300	3 666 916
260	Contributions-Med. Aid Fund	8 523 863	10 013 371	9 737 300	6 143 068	10 693 864	11 335 498	12 128 985
265	Contributions-Pension Fund	14 292 590	16 817 716	16 021 690	10 434 664	18 254 083	19 349 333	20 703 785
270	Contributions-Provident Fund	2 651 126	3 838 248	3 555 594	2 299 312	3 637 630	3 674 008	3 784 227
290	Ex Gratia Pensions	-	-	-	-	-	-	-
295	Executive Packages	7 011 556	7 649 351	7 575 018	4 542 197	8 382 317	8 927 167	9 462 796
330	Group Life Insurance	2 642 303	3 235 786	2 967 880	1 899 035	3 427 940	3 702 176	3 924 308
380	Leave Pay	-	-	-	-	-	-	-
381	Long Service Bonus	-	-	-	-	-	-	-
405	Overtime Pay	5 925 180	5 216 880	6 138 560	3 636 296	5 450 619	5 831 259	6 358 350
420	Protective Clothing & Uniforms	949 092	1 047 597	1 109 915	571 741	1 120 926	1 187 657	1 272 187
430	Salaries	100 073 374	115 365 051	109 216 500	71 915 009	122 913 893	130 288 723	138 757 490
445	Standby	2 359 585	2 201 075	2 596 000	1 551 881	2 085 241	2 168 651	2 298 770
460	Temporary/Casual Staff	2 998 204	1 930 000	3 823 703	2 286 758	2 620 500	2 699 115	2 780 093
465	Unemployment Insurance Fund	949 842	1 080 444	1 103 156	688 734	1 110 775	1 177 420	1 271 611
480	Wages	-	-	-	-	-	-	-
485	Workman's Compensation	999 701	1 189 155	1 189 155	-	1 250 562	1 325 598	1 431 644
SUB-TOTAL		167 542 448	189 661 798	185 233 902	117 186 791	202 599 948	214 029 087	227 983 073
4 Costs Capitalised								
530	Empl Cost to Capital-Salaries	(101 555)	(992 100)	(276 100)	(168 763)	(270 000)	(297 000)	(326 700)
535	Empl Cost to Capital-Wages	(313 638)	(200 000)	(40 000)	(40 288)	(160 000)	(176 000)	(193 600)
536	Vehicle & Plant Cost to Capital	-	(512 000)	(512 000)	-	(500 000)	(550 000)	(605 000)
SUB-TOTAL		(415 192)	(1 704 100)	(828 100)	(209 051)	(930 000)	(1 023 000)	(1 125 300)
6 Less Employee Costs Alloc to Other Operating								
543	Empl Cost to OperDept-Salaries	-	-	-	-	-	-	-
545	Empl Cost to Oper Dept-Wages	-	-	-	-	-	-	-
SUB-TOTAL		-	-	-	-	-	-	-
8 Remuneration Of Councillors								
550	Councillors Remun-Allowances	7 681 769	8 723 663	8 167 810	5 155 407	8 739 557	9 263 930	9 819 766
551	Council Remun-Office Allow.	-	-	-	-	-	-	-
552	Council Remun-Pension Fund	-	-	-	-	-	-	-
553	Council Remun-Travel Allow.	-	50 000	-	-	50 000	50 000	50 000
554	Council Remun-Telephone Allow	392 001	426 096	563 436	261 047	602 877	639 050	677 393
556	Council Remun-Housing Allow	-	-	-	-	-	-	-
558	Council Remun-Med. Aid Fund	-	-	-	-	-	-	-
SUB-TOTAL		8 073 770	9 199 759	8 731 246	5 416 454	9 392 434	9 952 980	10 547 159
10 Bad Debts								
560	Bad Debt	-	-	-	-	-	-	-
SUB-TOTAL		-	-	-	-	-	-	-
12 Collection Costs								
570	Collection Costs	5 942 566	6 606 000	6 106 000	3 004 121	7 000 000	7 420 000	7 865 200
SUB-TOTAL		5 942 566	6 606 000	6 106 000	3 004 121	7 000 000	7 420 000	7 865 200
14 General Expenses - Bulk Purchases								
580	Bulk Purchases-Electricity	174 921 462	192 060 115	195 001 685	112 451 607	210 718 820	222 940 512	238 546 348
585	Bulk Purchases-Water	15 979 617	11 600 000	11 600 000	4 567 159	13 000 000	13 754 000	14 716 780
SUB-TOTAL		190 901 079	203 660 115	206 601 685	117 018 766	223 718 820	236 694 512	253 263 128

ITEM CODE	ITEM	2012-13	2013-14		2014-2015 BUDGET	2015-2016 BUDGET	2016-2017 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
16 General Expenses - Contracted Services							
610	Agency Paym-Account Print	480 578	590 000	480 000	241 239	620 000	651 000
611	AMR System	268 730	350 000	350 000	185 863	400 000	445 200
613	Agency payments - Beautification of CBD	21 245	40 000	40 000	-	-	-
614	Agency Payments - Cash Transit	172 981	227 600	235 600	161 325	235 972	247 771
615	Agency Payments-Cleansing Serv	3 694 144	3 340 000	3 910 000	3 283 411	4 100 000	4 305 000
616	Agency Payment-Cut of Grass	4 087 426	4 305 000	4 270 000	3 069 014	4 449 750	4 672 238
617	Agency Payments - Desalination Plant	4 533 577	4 516 564	4 516 564	1 038 672	4 500 000	4 725 000
620	Agency Payments-Gardening Serv	28 705	120 000	50 000	5 044	100 000	111 000
622	Agency Paym-Info Sys Maint	211 235	515 000	520 000	298 317	515 000	535 600
625	Agency Paym-Internal Auditors	1 203 118	1 225 000	1 225 000	780 981	1 350 000	1 350 000
626	Agency Payments-life Saving	982 913	1 039 000	1 039 000	1 040 555	1 100 000	1 188 000
630	Agency Paym-Meter Readings	1 060 969	1 176 560	1 160 000	666 420	1 400 000	1 442 000
635	Agency Paym-Prepaid System	5 377 887	6 200 000	6 200 000	4 936 823	7 000 000	7 280 000
640	Agency Paym-Refuse Recycling	95 166	1 150 000	150 000	51 243	150 000	162 000
645	Agency Paym-Refuse Removal	3 977 834	4 000 000	3 700 000	2 421 382	4 000 000	4 200 000
649	Agency Payments - R.O. Plant	3 344 067	735 806	735 000	415 590	750 000	787 500
650	Agency Payments-Sanitation Ser	1 031 026	1 600 000	1 400 000	745 651	1 500 000	1 575 000
655	Agency Paym-Security Services	1 301 856	1 287 460	3 905 696	2 513 669	4 876 188	5 119 998
660	Agency Paym-Transport Co.	219 574	350 988	345 338	185 329	387 541	406 918
665	Agency Paym-Add.Valuations	409 485	400 000	270 000	92 481	350 000	381 500
666	Agency Payment-Washing Linen	51 714	40 000	45 000	30 035	55 000	57 750
667	CID - Mossel Bay	-	444 000	444 000	294 940	465 800	493 748
690	Concessionary Fees- Indigent	182 606	232 050	210 000	104 074	230 000	243 800
SUB-TOTAL		32 736 835	33 885 028	35 201 198	22 562 057	38 535 251	40 359 823
18 General Expenses - Grants & Subsidies Pa							
703	Grants & Donations-Public	664 996	279 250	279 250	-	298 798	319 714
704	Grants & Donations-SPCA	-	630 000	630 000	472 500	674 100	721 287
710	Grant In Aid-Assessment Rates	-	-	-	-	-	-
712	Grants & Donations - District	-	-	-	-	-	-
713	Grant In Aid-Services	3 824 577	-	-	1 495	-	-
714	Sub: Benefit Discount Scheme	274 388	250 000	250 000	172 507	236 614	248 445
SUB-TOTAL		4 763 961	1 159 250	1 159 250	646 503	1 209 512	1 289 446
20 General Expenses - Other							
730	Advertising	1 095 088	1 050 490	1 194 480	593 617	1 202 469	1 250 569
731	Community Development Workers	-	-	48 490	-	52 632	54 386
735	Allowances-Adhoc Comm Members	19 650	90 000	90 000	86 317	159 410	167 381
736	Actuarial Loss	1 480 973	1 500 000	1 500 000	-	1 500 000	1 590 000
737	Animal Feed	51 066	65 000	65 000	31 348	65 000	68 900
740	Audit Fees-External Auditors	3 020 905	3 200 000	3 700 000	3 461 313	4 000 000	4 249 000
755	Bank Charges	1 828 239	2 225 000	2 035 000	1 287 335	2 358 500	2 476 425
760	Books,Magazines & Publications	22 125	19 350	11 000	2 930	23 692	26 535
761	Blue Flag Training	-	11 000	6 000	6 000	25 000	26 500
764	Bursary Scheme	84 985	75 000	75 000	22 988	80 000	86 400
765	Bush & Weed Clearing	758 658	575 000	645 000	404 791	798 080	845 965
772	Cleaner Cities & Towns	-	-	-	-	-	-
773	Community Meetings	-	-	-	-	15 000	11 530
780	Conferences & Seminars	41 140	125 700	71 700	22 734	138 300	145 215
785	Consultant Fees-Emp Equity	-	-	-	-	-	-
790	Consultant Fees-General	2 530 419	2 851 000	2 153 700	881 849	2 477 000	3 249 096
793	Consultant Fees-Marketing	-	-	-	-	-	-
795	Consultant Fees-Planning/IDP	-	-	-	-	300 000	330 000
796	Consultant Fees-Personnel	8 660	30 000	-	-	30 000	33 000
805	Contract Work-General	4 390 951	4 296 435	5 728 587	2 779 736	6 673 201	6 089 781
806	Contract Charges - Street Ligh	229 656	228 000	228 000	133 528	295 792	316 497
807	Contract Charges Electricity	810 461	788 000	813 000	532 048	982 289	1 041 226
808	Contract Charges Water	3 521	10 362	10 362	-	-	-
812	Disciplinary Costs	48 529	100 000	60 000	23 731	70 000	77 000
813	Desalination Plant-PetroSA	9 196 666	-	6 450 000	6 449 457	4 500 000	4 500 000
850	Home Ownership Education	25 631	25 000	25 000	15 592	30 000	33 000
860	Employee's Assistance Program	20 833	30 000	30 000	482	30 000	33 000
865	Entertainment-Public	122 952	108 650	108 790	59 310	119 300	125 265
866	EPWP - Incentive	1 019 567	-	-	-	-	-
867	Fairwell Functions	-	-	50 000	-	50 000	52 500
868	Fire-Breaks	40 250	50 000	50 000	13 000	50 000	52 500
870	Fuel & Oil	5 854 107	6 191 989	6 582 984	4 590 572	7 170 778	7 744 439
875	Festive Lights	48 309	80 000	80 000	55 566	100 000	105 000
888	Housing:Infrastructure-Incenti	3 109 146	-	2 733 235	1 060 738	1 820 000	-
889	Housing: Top Str - Incentive(E	2 044 443	-	7 389 700	3 416 144	3 948 140	3 518 200
890	Higiène / Hygiene	81 409	85 668	105 635	58 572	114 518	120 244
895	Hire Charges-Television Sets	-	-	-	-	-	-
900	Hire Charges-Toilets	75 587	100 480	96 680	67 891	104 000	110 240
905	Hire Charges-Trip Meters	-	-	-	-	-	-
909	Hire Charges-Scanners	-	-	25 000	-	35 000	-
914	Housing: Community Residential Units	62 624	-	-	-	-	-
915	Hire Charges-Office Equipment	-	-	-	120 101	-	-
916	Housing:Top Structures	14 965 818	54 315 000	52 783 569	24 451 249	28 201 000	25 130 000
917	Impairment on Investments	-	1 500 000	1 500 000	-	1 500 000	1 560 000

ITEM CODE	ITEM	2012-13	2013-14		2014-2015 BUDGET	2015-2016 BUDGET	2016-2017 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
				ACTUALS (31 OCT 2013)			
20 General Expenses - Other (Cont.)							
918	Houses for resale-Written off	-	-	-	-	-	-
919	Housing-Top Str-Dalmeida/Kwa	1 450 972	300 000	300 000	-	-	-
920	Industrial/Tourism-Sect.21 Co.	1 990 622	1 990 622	1 990 622	1 492 967	2 129 965	2 370 651
921	IDP Planning	64 149	70 000	70 000	39 151	73 000	77 380
925	Insurance Expenses	1 939 907	2 608 006	1 900 529	1 896 627	2 116 400	2 222 239
926	Insurance Excess Payments	(8 755)	130 988	77 463	30 741	141 620	147 285
930	Interviewing	72 682	70 000	70 000	55 721	70 000	76 300
935	Inventory Items	157 596	284 794	211 336	75 671	227 300	236 414
936	Land Surveying	-	-	-	-	15 000	15 000
940	Lease Charges-Equipment	-	-	-	529 882	-	-
942	Lease Charges-Vehicles	-	-	-	130 368	-	-
945	Legal Costs	920 744	960 000	720 000	365 842	1 262 400	1 378 541
950	Levy-Bargaining Council	58 887	63 075	64 968	42 799	67 950	73 383
955	Levy-D.M.:Establishment	-	-	-	-	-	-
960	Levy-D.M.:Services	-	-	-	-	-	-
970	Levy-Skills Development(SETA)	1 495 398	1 604 005	1 604 005	1 063 525	1 900 000	2 094 750
975	Levy-Water Research:DWAF	278 716	350 000	330 000	153 709	350 000	365 875
980	Levy-Water Catchmt Man:DWAF	666 481	550 000	650 000	432 009	750 000	834 750
983	Licence Fees-Radios	13 791	34 370	25 670	22 454	33 370	36 785
985	Licence Fees-Vehicles	309 572	411 010	341 790	240 871	387 177	410 407
986	Linen	105	35 000	30 000	13 143	35 000	36 400
990	Local Economic Development	578 287	380 000	360 000	213 512	500 000	520 000
995	Lost Books	-	10 515	-	-	10 731	12 018
1005	Materials & Stores-Chemicals	6 050 411	9 031 500	8 576 500	5 977 490	8 271 000	8 849 970
1010	Materials & Stores-General	1 767 715	1 792 742	1 925 592	1 224 600	1 889 678	1 995 517
1015	Materials & Stores-Med. Stock	-	-	-	-	-	-
1019	Mayoral Gala	-	-	-	-	-	-
1020	Mayor's Public Expenses	-	-	-	-	-	-
1024	Memorial Services	-	-	150 000	15 285	-	-
1025	Medical Tests	23 427	66 500	36 500	10 293	56 000	59 360
1035	Municipal Charges-Electricity	20 077 407	21 665 186	22 029 572	13 976 317	23 657 551	25 313 579
1040	Municipal Charges-Rates	295 910	301 423	358 600	358 414	402 923	427 098
1045	Municipal Charges-Refuse	241 288	280 062	255 045	168 188	288 201	305 495
1050	Municipal Charges-Sewerage	277 885	296 680	296 600	294 558	314 396	333 260
1055	Municipal Charges-Water	1 110 408	844 215	1 086 587	777 642	1 151 782	1 220 889
1065	Newsletters	21 278	26 400	29 100	12 950	29 040	31 655
1070	Occupational Health and Safety	-	-	-	-	50 000	54 500
1075	Pew feeding Scheme-Kwasiorkor	-	-	-	-	-	-
1080	Pauper Burials	570	10 000	5 000	570	10 000	11 990
1081	Personnel Job Evaluations	14 020	30 000	30 000	29 000	32 000	33 920
1085	Pest Control	277 785	250 441	278 900	166 745	299 930	312 114
1090	Photographs-Civic	-	5 000	5 000	-	5 000	5 500
1095	Postage, Rev Stamps & PO Box	1 339 670	1 609 250	1 579 590	906 674	1 707 542	1 792 918
1100	Printing & Stationary	1 288 817	1 383 831	1 476 392	891 271	1 525 894	1 597 968
1101	Projects	340 323	471 200	431 200	198 679	631 000	689 052
1102	Processing of Green Waste	-	-	-	-	200 000	210 000
1105	Public Functions	385 357	250 000	478 000	445 487	333 000	350 649
1110	Publicity	350 649	353 000	350 000	212 236	371 000	389 550
1115	Railage	-	-	-	-	-	-
1125	Refreshments	204 984	226 600	241 000	159 860	257 000	272 420
1126	Refund Deposits	1 300	-	-	-	-	-
1130	Refuse Bags	1 055 458	1 455 000	1 342 000	899 338	1 522 260	1 613 596
1135	Refuse Bins	3 564	10 000	3 500	839	9 000	10 792
1140	Refuse Tip Site-External	2 199 977	2 650 000	3 400 000	1 420 539	4 002 465	5 800 000
1150	Relocation Expenses	41 211	80 000	80 000	65 908	80 000	86 400
1151	Relief/Charitable Expenses	118 845	300 500	387 382	113 020	100 000	106 000
1155	Rent-Accommodation	2 108 238	2 138 220	2 401 296	1 570 973	2 465 681	2 564 308
1156	Rental Land:Yacht Club	-	-	-	-	-	-
1157	Reward & Recognition	-	300 000	300 000	-	300 000	330 000
1166	Sanitec Toilets	537	-	-	-	-	-
1180	Servitudes	11 230	7 000	7 000	4 350	6 000	6 300
1200	Sport Centre Assistance	-	-	-	-	-	-
1210	Street Lighting	3 094 273	2 350 000	3 500 000	2 350 585	3 760 000	3 948 000
1211	Study Loans	-	-	-	-	-	-
1215	Subscriptions	1 685 090	2 016 526	2 068 063	2 015 783	2 446 421	2 568 742
1219	Summits	21 649	35 000	85 000	47 235	90 000	91 800
1220	Sundries	223 994	50 000	-	9 833	-	-
1225	Survey Costs	3 619	30 000	20 000	3 601	31 000	34 100
1230	Telephones & Communication	1 560 433	1 682 323	1 577 275	686 917	1 530 694	1 591 921
1235	Testing of Samples-Food	-	-	-	-	-	-
1240	Testing of Samples-Water	40 376	28 500	38 000	24 312	83 500	83 500
1245	Training	848 282	1 006 000	1 000 000	797 953	1 009 000	1 069 540
1250	Transfer Fees-HSG Subs Scheme	63 190	20 000	70 000	47 649	50 000	54 000
1255	Transfer Return Fee-Deeds Offi	84 935	116 000	110 000	73 516	189 400	202 658
1260	Translation Services	147 512	150 000	150 000	53 515	300 000	324 000
1261	Transp-Comm Members to Meeting	300	-	-	-	-	-
1265	Transport-Labourers	-	-	-	-	-	-
1270	Travelling & Subsistence	530 340	473 220	476 720	293 044	536 191	569 203
1271	Tow-In of Vehicles	127 598	65 000	60 000	17 400	68 240	70 287
1272	Unamortised Discount on loans	-	-	-	-	-	-
1273	Union Representatives	170 406	223 000	183 000	11 866	198 500	200 485
1274	Unamortised Discount on Stock loans	33 535	-	8 630	-	-	-
1281	Ward Committees	88 706	700 000	503 500	313 726	840 000	-
1293	Youth Development	244 678	125 000	150 000	90 658	200 000	204 000
1295	Wreaths and Bouquets	27 780	13 500	30 000	20 517	30 000	31 500
1300	Water rural Areas	72 499	300 000	300 000	156 361	500 000	525 000
SUB-TOTAL		111 758 981	144 798 328	162 962 839	94 343 626	140 897 497	142 084 952
							143 660 767

ITEM CODE	ITEM	2012-13	2013-14			2014-2015 BUDGET	2015-2016 BUDGET	2016-2017 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET	ACTUALS (31 OCT 2013)			
22 Repairs & Maintenance - Municipal Assets								
1412	Beaches-Embarkments/Amenities	144 017	150 000	280 000	264 526	180 000	192 600	208 008
1414	Boreholes	-	20 000	10 000	-	20 000	21 600	23 544
1415	Buildings	2 364 325	3 878 555	3 711 600	1 357 559	2 658 775	2 919 684	3 222 917
1425	Computer Equipment & Software	2 025 355	1 866 796	1 844 640	1 311 630	2 019 832	2 161 221	2 312 507
1430	Cleaning/Clearing Infrastruc.	2 065 890	1 959 500	1 953 500	1 107 767	2 082 450	2 186 573	2 317 767
1431	Deforestation	1 602 649	-	-	-	-	-	-
1432	Disaster Management	-	-	-	-	50 000	55 000	60 500
1435	Dumping Site	628 619	661 800	750 000	440 204	642 137	667 822	721 248
1440	Electricity Infrastructure	2 805 131	3 032 000	3 012 000	2 101 760	3 221 000	3 349 840	3 550 830
1441	Electricity Efficiency	-	-	-	-	-	-	-
1445	Electricity Street Lighting	857 746	830 000	830 000	617 996	900 000	945 000	992 250
1449	Emergency Kits	-	-	760 000	3 916	1 240 000	-	-
1450	Fencing	330 203	398 870	359 710	117 537	513 481	549 425	582 389
1455	Fire Hydrants & Markers	3 103	5 000	10 000	9 358	5 265	5 686	6 141
1460	Fire Extinguish-Test & Refill	18 778	70 430	55 480	23 540	80 066	85 670	94 237
1465	Grounds and Gardens	553 202	661 700	537 500	328 715	666 369	706 352	741 669
1470	Hiking Trails	-	20 000	20 000	6 419	20 000	21 600	22 680
1475	Lighting Public Areas	-	-	-	-	-	-	-
1480	Mapping & Survey	-	10 000	10 000	-	10 000	10 800	11 556
1485	Meters	570 131	729 800	699 800	393 482	900 000	945 000	1 001 700
1490	Office Furniture & Equipment	37 520	55 400	48 177	23 362	61 094	64 177	69 591
1500	Plant,Mach,Tools & Equipment	1 405 490	1 791 200	1 974 700	1 169 140	1 715 079	1 783 682	1 855 028
1505	Playground Apparatus	91 274	67 470	63 470	32 904	67 470	72 193	77 247
1507	Purification Works	10 878	24 000	34 000	17 415	19 000	20 140	21 550
1508	Pump Electrical	539 767	606 500	606 000	226 182	641 000	673 050	706 705
1510	Pumps Mechanical	782 595	888 500	863 500	637 214	953 500	991 640	1 041 222
1512	Pumpstation	291 740	315 000	315 000	176 962	315 000	337 050	357 273
1515	Pipeline Mains	682 229	820 000	820 000	506 594	780 000	811 200	851 760
1520	Railway Lines	-	-	-	-	-	-	-
1525	Refuse Bins	16 540	1 100	1 100	786	2 000	2 200	2 398
1535	Sewerage Infrastructure	841 297	1 000 000	1 000 000	178 691	1 000 000	1 080 000	1 155 600
1540	Streets-General Repairs	4 422 953	3 539 853	3 535 687	2 315 903	3 541 011	3 682 652	3 829 958
1545	Rehabilitation River Mouths	15 221	-	25 379	16 867	326 750	300 000	300 000
1550	Streets-Re-sealing	7 560 378	7 543 750	7 943 750	4 974 512	9 050 000	9 593 000	10 168 580
1555	Stormwater Drains	1 376 734	1 500 000	1 500 000	1 170 416	1 700 000	1 785 000	1 874 250
1560	Telecommunication	3 464	22 400	13 400	6 301	30 700	32 542	34 820
1565	Telemetric System	300 741	298 000	309 000	182 656	283 000	305 640	330 091
1570	Traffic signs & Road markings	365 420	550 000	550 000	421 333	500 000	545 000	588 600
1575	Signs & Signboards	91 464	154 860	177 860	90 990	160 540	164 872	178 061
1580	Vehicles	2 885 833	3 143 300	3 068 946	1 814 429	3 045 353	3 167 167	3 293 853
1585	Water Infrastructure	1 228 878	1 480 000	1 470 000	838 249	1 470 000	1 528 800	1 589 952
1586	Water Leakages	41 638	50 000	50 000	16 835	40 000	42 400	45 368
1590	Water Reservoirs & Dams	526 438	510 000	600 000	361 584	600 000	624 000	642 720
1591	Flood Damage:Cleansing-Beaches	-	-	-	-	-	-	-
1592	Flood Damage:Elect.Infrastruc.	-	-	-	-	-	-	-
1593	Flood Damage:Housing-Lett.Sche	-	-	-	-	-	-	-
1594	Flood Damage:Mun.Buildings	-	-	-	-	-	-	-
1595	Flood Damage:Road Infrastruc.	-	-	-	-	-	-	-
1596	Flood Damage:Sew.Infrastruct.	-	-	-	-	-	-	-
1597	Flood Damage:Sportfields	-	-	-	-	-	-	-
1598	Flood Damage:Stormwater Drains	-	-	-	-	-	-	-
1599	Flood Damage:S/Water-Fill Dong	-	-	-	-	-	-	-
1600	Flood Damage:Water Infrastruc	-	-	-	-	-	-	-
SUB-TOTAL		37 487 642	38 655 784	39 814 199	23 263 733	41 510 872	42 430 278	44 884 570
24 Depreciation - Property, Plant & Equip								
1655	Deprec.-Infrastructure Assets	29 798 809	-	37 799 520	23 636 834	41 116 338	43 520 700	46 107 677
1660	Deprec.-Community Assets	2 894 513	-	3 592 435	2 105 882	4 086 529	4 177 429	4 201 328
1670	Deprec.-Other Assets	12 614 686	58 412 087	10 590 243	6 472 879	9 730 116	10 268 101	10 355 267
1675	Deprec-Specialised Vehicles	-	-	-	-	-	-	-
1686	Depreciation Offset-CRR(Cr)	-	-	-	-	-	-	-
1687	Depreciation Offset-GGR(Cr)	-	-	-	-	-	-	-
1688	Depreciation Offset-DON.(Cr)	-	-	-	-	-	-	-
SUB-TOTAL		45 308 009	58 412 087	51 982 198	32 215 595	54 932 983	57 966 230	60 664 272
26 Depreciation - Leased Property Plant & E								
1705	Depreciation - Leased Infrastr	-	-	-	-	-	-	-
1730	Depreciation - Leased Other As	-	1 155 228	152 305	-	488 810	1 114 870	1 635 756
SUB-TOTAL		-	1 155 228	152 305	-	488 810	1 114 870	1 635 756
27 Amortisation - Intangible Assets								
1750	Amortisation - Intangible Asse	19 743	95 303	19 288	12 717	19 288	1 580	373
1755	Amortisation Offset-CRR(Cr)	-	-	-	-	-	-	-
1760	Amortisation Offset-GGR(Cr)	-	-	-	-	-	-	-
1765	Amortisation Offset-DON.(Cr)	-	-	-	-	-	-	-
SUB-TOTAL		19 743	95 303	19 288	12 717	19 288	1 580	373
28 Interest Expense - External Borrowings								
1775	Interest-External Borrowings	2 852 115	2 731 298	2 951 468	1 161 130	2 674 097	2 807 801	2 976 270
1780	Interest on Internal Funds	200 622	95 000	150 000	-	107 000	112 350	119 091
SUB-TOTAL		3 052 737	2 826 298	3 101 468	1 161 130	2 781 097	2 920 151	3 095 361
30 Disposal Of Property, Plant & Equipment								
1810	Loss on Disposal of P,P&E	824 840	199 000	203 000	35 952	926 800	977 781	1 032 537
1815	Loss on Disposal of Land	304 649	200 000	200 000	-	200 000	211 000	222 816
SUB-TOTAL		1 129 489	399 000	403 000	35 952	1 126 800	1 188 781	1 255 353

ITEM CODE	ITEM	2012-13	2013-14			2014-2015 BUDGET	2015-2016 BUDGET	2016-2017 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET	ACTUALS (31 OCT 2013)			
32 Contributions From Operating To Capital								
1820	Fixed Assets (New Connections)	-	-	-	-	-	-	-
1830	Loose Assets(Plant,Mach&Equip)	-	-	-	-	-	-	-
SUB-TOTAL		-	-	-	-	-	-	-
34 Contributions To / From Provisions & Res								
1854	Alien Vegetation Provision	-	1	1	319 780	1	1	1
1855	Capital Replacement Reserve	-	-	-	-	-	-	-
1857	Bad Debt Provision	15 091 483	14 713 252	27 763 252	-	30 180 000	32 292 600	33 907 230
1859	External Financing Fund	-	-	-	-	-	-	-
1862	Illegal Dumping Provision	-	-	-	-	-	-	-
1863	Insurance Reserve	-	-	-	-	-	-	-
1864	Landfill Tip Sites	-	-	-	-	-	-	-
1865	Leave Gratuity Provision	2 290 743	2 348 922	2 348 922	-	2 500 000	2 675 000	2 889 000
1867	Long Service Bonus Provision	1 388 263	1 450 847	1 450 847	-	1 440 698	1 555 954	1 680 430
1870	Post Retirement Benefits	18 411 884	20 259 299	20 259 299	-	19 127 401	20 466 319	21 694 298
1875	Tourism Reserve	-	-	-	-	-	-	-
1880	Valuation Reserve Fund	-	-	-	-	-	-	-
SUB-TOTAL		37 182 374	38 772 321	51 822 321	319 780	53 248 100	56 989 874	60 170 959
44 Interdepartmental Charges And Recoveries								
1940	Admin-Internal Charges (DR)	19 914 098	22 418 780	22 418 780	-	23 074 975	25 613 224	28 174 546
1945	Admin-Internal Recovery (CR)	(19 914 098)	(22 418 780)	(22 418 780)	-	(23 074 975)	(25 613 221)	(28 174 544)
1950	Stores-Handling Charges	-	-	-	-	-	-	-
1955	Veh &Equip-Intnl Recovery (CR)	(19 642)	-	(16 500)	(23 845)	(10 500)	(10 500)	(10 500)
1956	Recoverable Expenditure (Cr)	(2 186 740)	(1 783 108)	(1 540 100)	(1 169 062)	(1 387 000)	(1 317 650)	(1 225 415)
SUB-TOTAL		(2 206 382)	(1 783 108)	(1 556 600)	(1 192 907)	(1 397 500)	(1 328 147)	(1 235 913)
48 Other Adjustments & Transfers [Appropria								
1973	Deprec Res X AFR-Offset Depr	-	-	-	-	-	-	-
1975	Deprec Res X GGR-Offset Depr	-	-	-	-	-	-	-
1977	Deprec Res X Don-Offset Depr	-	-	-	-	-	-	-
1981	Interest on Invest-Trans to CR	-	-	-	-	-	-	-
1983	Interest on Invest-Trans to EF	-	-	-	-	-	-	-
1985	Trfr Cap Grants-District Munic	-	-	-	-	-	-	-
1986	Trfr Cap Grants-Provincial	-	-	-	-	-	-	-
1987	Trfr Cap Grants-State	-	-	-	-	-	-	-
1988	Trfr Cap Grants-Public	-	-	-	-	-	-	-
1990	Trfr Cap Receipts-Pub(Connect)	-	-	-	-	-	-	-
1995	Trfr-Equitable Share	27 966 916	-	-	5 303	-	-	-
1996	Trfr-Transformation Funds	-	-	-	-	-	-	-
1997	Trfr. Ext Serv. Contr. to CRR	-	2 000 000	2 000 000	-	2 000 000	2 000 000	2 000 000
1998	Trfr. Land Sales To CRR	-	4 000 000	8 000 000	-	4 000 000	4 000 000	4 000 000
1999	Trfr. Parking Bay-Buy outs CRR	-	15 000	15 000	-	50 000	50 000	50 000
SUB-TOTAL		27 966 916	6 015 000	10 015 000	5 303	6 050 000	6 050 000	6 050 000
56 Property Rates								
2003	Assessm. Rates-Accom. Est.	(1 699 483)	(1 817 312)	(1 736 200)	(1 702 801)	(1 840 372)	(1 950 794)	(2 067 842)
2005	Assessm. Rates-Agricultural	(845 770)	(894 060)	(919 454)	(918 936)	(974 621)	(1 033 099)	(1 095 085)
2006	Assessm. Rates-Agricultural Business	(530 041)	(575 123)	(541 060)	(532 804)	(573 524)	(607 935)	(644 411)
2010	Assessm. Rates-Comm/Indus.	(15 511 121)	(16 514 557)	(16 632 475)	(16 254 721)	(17 630 424)	(18 688 249)	(19 809 544)
2015	Assessm. Rates-Municipal	-	-	-	-	-	-	-
2018	Assessm. Rates-PSI	(142 780)	(166 571)	(15 500)	(15 583)	(14 003)	(14 843)	(15 734)
2020	Assessm. Rates-Residential	(61 893 254)	(65 850 180)	(66 431 030)	(66 283 825)	(70 956 644)	(75 214 042)	(79 726 885)
2025	Assessm Rates-State	(343 537)	(368 983)	(358 610)	(351 710)	(380 127)	(402 934)	(427 110)
2027	Assessm. Rates-Vleesbaai	(354 157)	(375 254)	(379 390)	(378 707)	(402 153)	(426 283)	(451 860)
2028	Assessm. Rates - CID	-	(444 000)	(444 000)	(316 994)	(466 200)	(494 172)	(523 822)
2030	Building Clause	(12 455)	(12 433)	(13 000)	(13 081)	(12 500)	(13 250)	(14 045)
2035	Prop. Rates-Lease Agreements	(1 358)	-	(550)	(893)	-	-	-
SUB-TOTAL		(81 333 957)	(87 018 473)	(87 471 269)	(86 770 054)	(93 250 567)	(98 845 601)	(104 776 338)
58 Penalties Imposed And Collection Charges								
2045	Interest on Arrear Rates	(1 749 638)	(1 650 000)	(1 650 000)	(954 613)	(1 550 000)	(1 658 500)	(1 774 595)
SUB-TOTAL		(1 749 638)	(1 650 000)	(1 650 000)	(954 613)	(1 550 000)	(1 658 500)	(1 774 595)
62 Service Charges								
2060	Blocked Drains	(33 017)	(20 000)	(25 000)	(26 275)	(20 000)	(22 000)	(24 420)
2065	Building Plan Fees	(2 609 728)	(3 700 000)	(3 700 000)	(2 843 057)	(3 700 000)	(3 959 000)	(4 196 540)
2070	Call-Out Fees	(27 498)	(55 500)	(32 500)	(19 231)	(27 500)	(30 250)	(32 670)
2075	Camping Fees	(7 008 095)	(6 850 000)	(6 400 000)	(5 907 692)	(7 100 000)	(7 526 000)	(7 977 560)
2080	Cemetery Fee-Burials	(305 683)	(303 000)	(298 500)	(221 268)	(302 500)	(329 725)	(356 103)
2085	Cemetery Fee-Erect Tombstone	(8 456)	(6 300)	(5 300)	(6 489)	(5 586)	(6 145)	(6 698)
2090	Circuit Breaker-Repl/Upgrade	(561)	-	-	-	-	-	-
2094	Clearance Application	(211 531)	(160 000)	(180 000)	(175 198)	(303 300)	(321 498)	(347 218)
2095	Connection Fee-New Property	(1 902 128)	(2 350 000)	(1 950 000)	(1 094 350)	(1 850 000)	(1 942 500)	(2 039 625)
2100	Connection Fee-Recon Exist Pro	(15 597)	(12 720)	(12 720)	(5 133)	(14 000)	(14 840)	(15 285)
2105	Temporary Connections	-	-	-	-	-	-	-
2110	Dumping of Building Rubble	-	-	-	-	-	-	-
2115	Electr. Availability Fees	(6 433 909)	(6 914 000)	(6 914 000)	(6 811 878)	(6 819 691)	(7 228 872)	(7 662 604)
2120	Electr. Sales- Credit meters	(181 380 469)	(190 922 547)	(183 000 000)	(127 594 343)	(200 344 380)	(212 365 043)	(225 106 946)
2125	Electr. Sales-Prepaid Meters	(94 002 327)	(95 077 453)	(105 000 000)	(69 234 854)	(112 054 616)	(118 777 893)	(125 904 567)
2130	Fire Brigade Fees	(96 377)	(110 000)	(110 000)	(21 411)	(110 000)	(112 200)	(116 688)
2135	Gate Fees	(123 460)	(120 000)	(120 000)	(144 697)	(120 000)	(128 400)	(138 672)
2140	Hiring of Plants	-	-	-	-	-	-	-
2145	Inspection Fees	(6 711)	(2 200)	(8 200)	(6 741)	(2 500)	(2 750)	(3 135)
2150	Land Usage Fee-Granny Flats	(381 520)	(200 000)	(250 000)	(237 403)	(200 000)	(210 000)	(222 600)
2155	Land Usage Fee-Lift Restrict	(9 965)	(10 000)	(5 000)	(1 395)	(10 000)	(11 500)	(12 420)
2160	Land Usage Fee-Rez/Dep/Cons	(207 032)	(180 000)	(180 000)	(125 164)	(180 000)	(190 800)	(202 248)
2165	Land Usage Fee-Subdivisions	(42 781)	(30 000)	(60 000)	(62 176)	(30 000)	(31 200)	(33 072)
2170	Land Usage Fee-Zoning Cert.	(12 991)	(15 000)	(12 000)	(6 500)	(15 000)	(16 200)	(17 172)
2175	Lost Books-Library	(3 273)	(9 250)	(2 500)	(3 484)	(9 544)	(10 213)	(11 133)

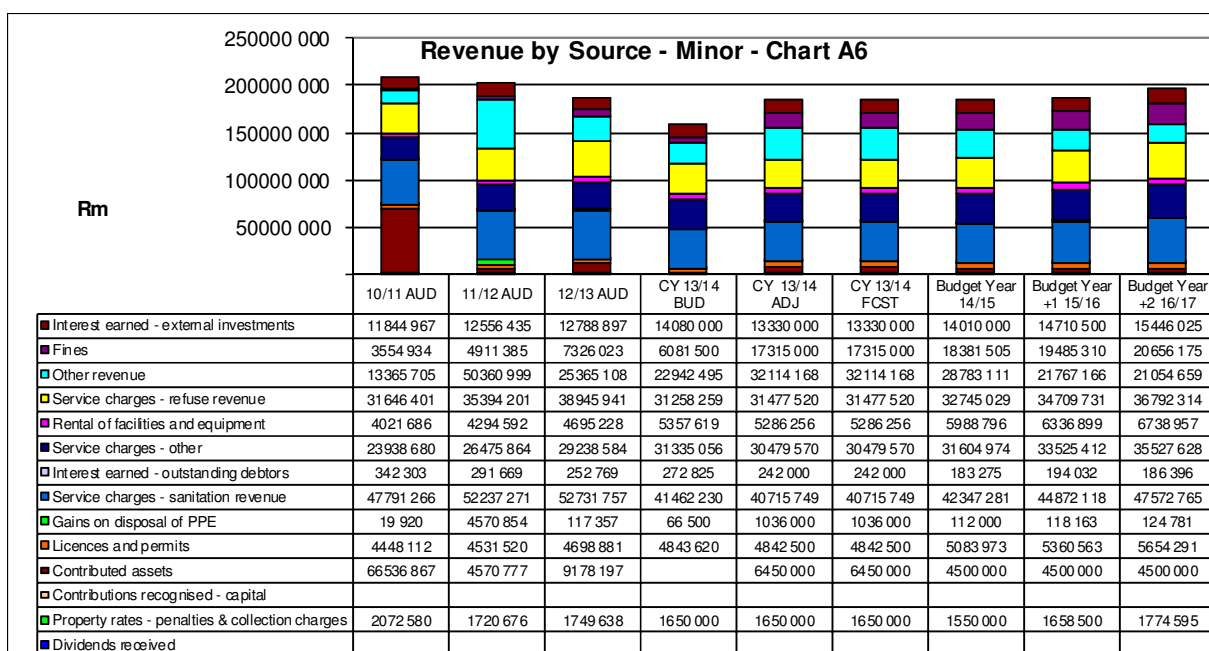
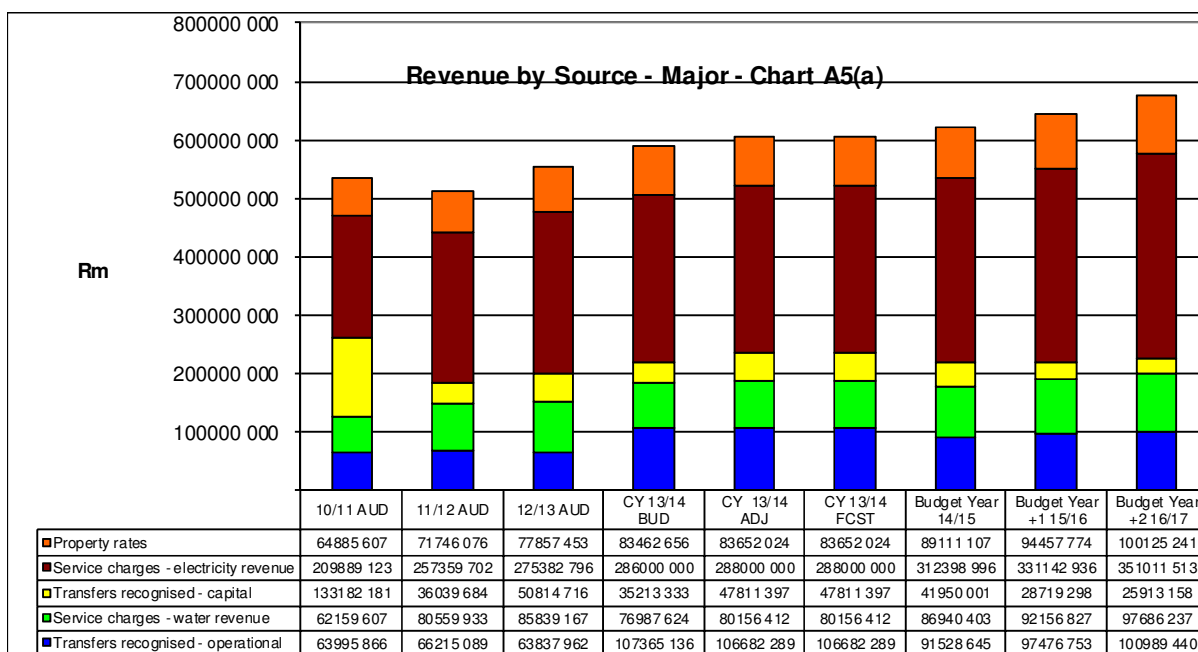
ITEM CODE	ITEM	2012-13	2013-14			2014-2015	2015-2016	2016-2017
		ACTUAL	BUDGET	ADJUSTED BUDGET	ACTUALS (31 OCT 2013)	BUDGET	BUDGET	BUDGET
62 Service Charges (Cont.)								
2180	Membership Fees	-	-	-	-	-	-	-
2190	Photostatic Copies	(27 838)	(24 500)	(22 000)	(20 732)	(24 040)	(24 521)	(25 257)
2195	Pound Fees	(209 670)	(60 000)	(60 000)	(15 597)	(60 000)	(63 000)	(66 780)
2200	Refuse Removal Charges	(38 945 749)	(41 459 183)	(41 678 444)	(27 813 329)	(44 427 725)	(47 093 388)	(49 918 991)
2201	Refill Charges - Fire Exting.	(192)	-	-	-	-	-	-
2205	Special Removals	(7 179)	(8 500)	(5 000)	(4 684)	(2 000)	(2 100)	(2 226)
2210	Roads & Pavement-Access/Repair	(4 421)	(5 000)	(2 500)	-	(2 500)	(2 675)	(2 916)
2215	Sale of Magazines	-	-	-	-	-	-	-
2220	Sale of Prepaid Cards	-	-	-	-	-	-	-
2225	Sale of Prints	(35 717)	(25 000)	(30 000)	(31 684)	(26 500)	(28 355)	(29 773)
2230	Sale of Refuse Bags	-	-	-	-	-	-	-
2235	Sale of Refuse Bins	(300)	(1 908)	-	-	-	-	-
2238	sales-tender documents	(119 434)	(125 000)	(125 000)	(103 590)	(130 000)	(137 800)	(141 934)
2240	Sale of Trees and Ferns	-	-	-	-	-	-	-
2250	Search Fees	(376)	(100)	(350)	(355)	(350)	(378)	(412)
2255	Sewerage Availability Fees	(3 595 534)	(3 856 578)	(3 780 000)	(3 774 939)	(3 990 543)	(4 229 976)	(4 483 775)
2260	Sewerage Charges	(52 293 070)	(56 762 816)	(56 371 056)	(56 078 734)	(60 190 383)	(63 801 806)	(67 629 914)
2265	Sewerage Charges-Industrial	(812 401)	(800 000)	(800 000)	(342 285)	(800 000)	(832 000)	(890 240)
2266	Shift Of Electricity Meter	-	-	(500)	(465)	(500)	(520)	(556)
2270	Testing of Meters	(10 101)	(13 500)	(11 500)	(5 122)	(11 500)	(11 500)	(12 075)
2275	Traffic Escorting Fees	(25 276)	(25 000)	(15 000)	(12 161)	(25 000)	(26 250)	(27 563)
2280	Valuation Certificates	(160 290)	(100 000)	(120 000)	(83 550)	(107 900)	(115 453)	(122 380)
2283	Water Availability Fees	(5 602 132)	(6 042 000)	(6 042 000)	(5 881 857)	(6 404 520)	(6 788 791)	(7 196 118)
2290	Water Charges	(85 839 167)	(89 573 044)	(92 741 832)	(60 887 552)	(101 353 987)	(107 435 226)	(113 881 340)
2291	Water Charges:Purified Water	-	-	-	-	-	-	-
SUB-TOTAL		(482 511 960)	(505 930 099)	(510 070 902)	(369 605 376)	(550 776 065)	(583 830 768)	(618 859 626)
66 Rent of Facilities and Equipment								
2305	Advertisements	(38 265)	(40 000)	(7 000)	(3 691)	(12 000)	(12 840)	(13 867)
2330	Encroachment Fees	(4 127)	(3 000)	(1 500)	(1 707)	(3 000)	(3 450)	(4 002)
2350	Hire-Comm Hall:Boggoms Bay	(3 344)	(3 000)	(3 000)	(1 853)	(2 000)	(2 240)	(2 531)
2355	Hire-Comm Hall:D'Almeida	(9 045)	(50 000)	(50 000)	(38 125)	(50 000)	(57 500)	(64 400)
2360	Hire-Comm Hall:Dana Bay	(4 964)	(8 500)	(5 000)	(4 082)	(8 500)	(9 520)	(10 282)
2361	Hire-Comm Hall:Friemersheim	(8 344)	(6 000)	(7 000)	(7 393)	(6 000)	(6 000)	(6 240)
2365	Hire-Comm Hall:Great Brak	(5 182)	(10 000)	(12 000)	(14 352)	(10 000)	(11 300)	(12 995)
2370	Hire-Comm Hall:Joe Slovo	(9 348)	(7 500)	(15 000)	(16 282)	(10 000)	(11 200)	(12 880)
2375	Hire-Comm Hall:Kwanonqaba	(23 732)	(24 000)	(25 000)	(26 299)	(25 000)	(29 500)	(34 220)
2380	Hire-Comm Hall:Little Brak	(13 996)	(10 000)	(12 000)	(10 674)	(7 500)	(8 250)	(9 240)
2385	Hire-Comm Hall:Rheebok	(6 396)	(8 500)	(12 000)	(17 681)	(10 000)	(11 200)	(12 432)
2386	Hire-Comm Hall:Sonskynvallei	(781)	(1 600)	(1 000)	-	(3 000)	(3 420)	(3 830)
2387	Hire-Indoor Sport Centre	(24 545)	(16 000)	(16 000)	(11 144)	(20 000)	(22 800)	(26 220)
2390	Hire-Library Hall	(26 667)	(18 100)	(18 000)	(9 711)	(18 900)	(20 790)	(23 701)
2395	Hire-Sportgrounds	(31 230)	(31 000)	(31 000)	(15 852)	(31 000)	(34 100)	(38 192)
2400	Hire-Town Hall	(108 677)	(110 000)	(110 000)	(151 384)	(110 000)	(121 000)	(133 100)
2405	Hire-Van Riebeeck Stadium Fac.	(13 048)	(15 000)	(15 000)	(15 857)	(15 000)	(16 800)	(18 480)
2410	Hire-Voortrekker Hall	(123)	(500)	-	-	(500)	(500)	(500)
2430	Rental-Bakke Restaurant	-	-	-	-	-	-	-
2435	Rental-Chalets	(2 320 034)	(2 450 000)	(2 450 000)	(2 221 909)	(2 700 000)	(2 862 000)	(3 062 340)
2436	Rental - Carport Levis	(22 326)	(23 000)	(23 000)	(22 614)	(24 242)	(26 666)	(30 133)
2440	Rental-Comm Grounds & Other	(756 438)	(870 000)	(800 000)	(537 710)	(983 355)	(1 032 523)	(1 084 149)
2441	Rental Compong	(21 529)	(26 900)	(26 900)	(13 947)	(24 279)	(26 707)	(28 844)
2448	Rental - Good Shed	(257 933)	(600 000)	(380 000)	(322 175)	(500 000)	(525 000)	(551 250)
2450	Rental-Hawkers Sites	(252 369)	(220 000)	(180 000)	(2 764)	(230 000)	(248 400)	(270 756)
2455	Rental-Houses	(57 873)	(71 528)	(52 355)	(44 963)	(76 579)	(84 237)	(91 818)
2460	Rental-Information Centre	-	-	-	-	-	-	-
2465	Rental-Letting Housing	-	-	-	-	-	-	-
2470	Rental-Poor Restaurant	(16 324)	(17 957)	(17 957)	(17 957)	(19 753)	(21 333)	(23 253)
2475	Rental-Putt-Putt Course	(16 114)	(14 703)	(14 703)	(11 493)	(18 796)	(18 796)	(18 796)
2480	Rental-D. Council Buildings	(10)	-	(10)	(10)	-	-	-
2481	Rental - Refuse Bins	(248 897)	(263 831)	(263 831)	-	(278 078)	(294 763)	(312 449)
2482	Rental - Thusong Centre	-	(200 000)	(400 000)	(302 574)	(450 000)	(472 500)	(496 125)
2484	Rental-Usage of Sidewalks	(3 021)	(5 000)	(5 000)	(6 111)	(5 000)	(5 250)	(5 618)
2485	Rental-Sundries	(390 547)	(232 000)	(332 000)	(384 808)	(336 314)	(336 314)	(336 314)
2486	Rental-Yacht Club	-	-	-	-	-	-	-
SUB-TOTAL		(4 695 228)	(5 357 619)	(5 286 256)	(4 235 121)	(5 988 796)	(6 336 899)	(6 738 957)
68 Interest Earned - External Investments								
2500	Int. on Investm-Current Acc.	(1 391 414)	(1 500 000)	(1 300 000)	(791 272)	(1 500 000)	(1 575 000)	(1 653 750)
2505	Int. on Investm-Short Term	(11 397 483)	(12 580 000)	(12 030 000)	(7 342 257)	(12 510 000)	(13 135 500)	(13 792 275)
2510	Int. on Investm-Long Term	-	-	-	-	-	-	-
2514	Interest : Car loans	-	-	-	-	-	-	-
2515	Int. on Investm-Collateral sec	-	-	-	-	-	-	-
2516	Interest: Land Sales	-	-	-	-	-	-	-
2517	Interest on Unamortised Discount	-	-	-	-	-	-	-
SUB-TOTAL		(12 788 897)	(14 080 000)	(13 330 000)	(8 133 529)	(14 010 000)	(14 710 500)	(15 446 025)
72 Interest Earned - Outstanding Debtors								
2525	Int on Outstanding Debtors	(17 585)	(12 000)	(12 000)	1 210	(12 000)	(12 480)	(12 106)
2526	Int on Outst. Housing Debtors	(235 185)	(260 825)	(230 000)	(137 584)	(171 275)	(181 552)	(174 290)
SUB-TOTAL		(252 769)	(272 825)	(242 000)	(136 375)	(183 275)	(194 032)	(186 396)

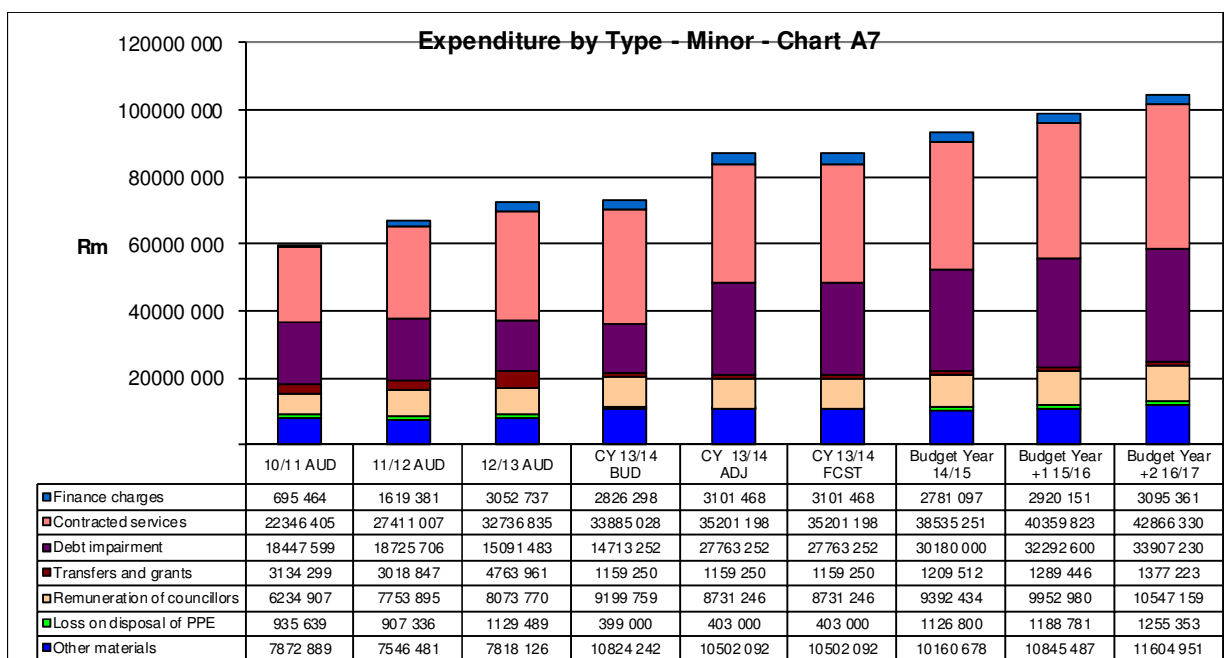
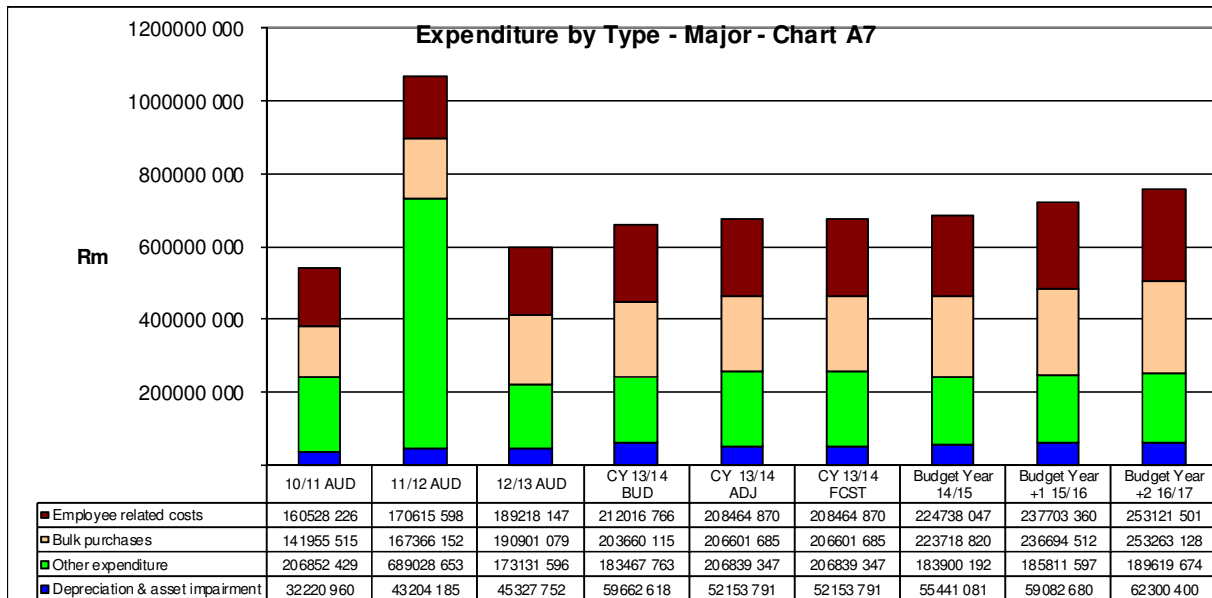
ITEM CODE	ITEM	2012-13	2013-14			2014-2015 BUDGET	2015-2016 BUDGET	2016-2017 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET	ACTUALS (31 OCT 2013)			
76 Fines								
2545	Library Penalties	(72 683)	(71 500)	(55 000)	(42 232)	(71 505)	(76 510)	(82 631)
2553	Town Plan-Contravention Levy	-	(10 000)	(10 000)	(1 590)	(10 000)	(10 800)	(11 664)
2555	Traffic Fines	(7 253 341)	(6 000 000)	(17 000 000)	(1 254 610)	(18 000 000)	(19 080 000)	(20 224 800)
2556	Traffic Fines - Provincial	-	-	(250 000)	(159 200)	(300 000)	(318 000)	(337 080)
SUB-TOTAL		(7 326 023)	(6 081 500)	(17 315 000)	(1 457 632)	(18 381 505)	(19 485 310)	(20 656 175)
78 Licenses and Permits								
2565	Business Licence Fees	(110)	(2 120)	(500)	(201)	(12 234)	(14 925)	(17 612)
2570	Card Licences-Applications	(459 729)	(424 000)	(424 000)	(288 076)	(446 896)	(491 586)	(530 913)
2575	Drivers Licence-Learner Fees	(150 687)	(150 000)	(150 000)	(102 552)	(158 100)	(172 329)	(187 839)
2580	Drivers Licence-Test Fees	(521 416)	(550 000)	(550 000)	(365 748)	(570 000)	(587 100)	(616 455)
2585	Licence Fees-Boats	(2 000)	(3 000)	(3 000)	(771)	(2 000)	(2 080)	(2 163)
2590	Motor Vehicle Registrations	(3 477 239)	(3 600 000)	(3 600 000)	(2 609 868)	(3 780 000)	(3 969 000)	(4 167 450)
2595	Public Driving Permits	(81 246)	(110 000)	(110 000)	(63 317)	(110 000)	(118 800)	(127 116)
2600	Roadworthy Certificates	-	-	-	-	-	-	-
2605	Parking Meters	(6 453)	(4 500)	(5 000)	(4 514)	(4 743)	(4 743)	(4 743)
2610	Parking Bays-Buy Out	-	-	-	(74 271)	-	-	-
SUB-TOTAL		(4 698 881)	(4 843 620)	(4 842 500)	(3 509 319)	(5 083 973)	(5 360 563)	(5 654 291)
82 Grants & Subsidies Received - Operating								
2624	Subsidy-Community Units	(62 624)	-	-	-	-	-	-
2625	Subsidy-District Municipality	-	-	(50 000)	-	-	-	-
2626	Subsidy-Housing Trust Fund	-	(400 000)	(400 000)	-	-	-	-
2629	Subsidy-Province	(1 082 739)	(1 041 000)	(1 666 102)	(617 963)	(4 113 316)	(4 318 614)	(4 668 737)
2630	Subsidy-Province:Main Roads	(47 300)	(35 000)	(35 000)	-	-	-	-
2631	Subsidy-Province:Newsletters	(20 515)	(15 180)	(17 180)	(7 842)	(16 698)	(17 700)	(18 409)
2632	Subsidy:Prov.-Top Structures	(14 604 500)	(54 315 000)	(52 783 569)	(24 401 026)	(28 201 000)	(25 130 000)	(21 376 000)
2633	Subsidy Equitable Share	(42 495 000)	(47 196 000)	(47 196 000)	(19 896 577)	(54 705 000)	(63 321 000)	(69 721 000)
2635	Subs-State:Hlth Com.Serv.Clin.	-	-	-	-	-	-	-
2638	Subs-State:H/Primary Health	-	-	-	-	-	-	-
2639	Subs-State:H/Pew Feeding Sch.	-	-	-	-	-	-	-
2640	Subsidy-Other	(3 643 192)	(2 400 500)	(2 482 761)	(430 600)	(2 340 000)	(2 464 000)	(2 759 680)
2641	Subsidy-State:Transformation	-	-	-	-	-	-	-
2642	Subsidy-State:DORA	(1 882 092)	(1 962 456)	(2 051 677)	(880 008)	(2 152 631)	(2 225 439)	(2 445 614)
2645	Subsidy-State:H/Comprehensv	-	-	-	-	-	-	-
2650	Subsidy-State:H/Environment	-	-	-	-	-	-	-
SUB-TOTAL		(63 837 962)	(107 365 136)	(106 682 289)	(46 234 016)	(91 528 645)	(97 476 753)	(100 989 440)
83 Grants & Subsidies Received - Capital								
2655	Capital Grants-District Mun	-	-	-	-	-	-	-
2660	Capital Grants-Provincial	(31 716 539)	(12 716 140)	(19 887 901)	(7 576 700)	(13 729 825)	(124 561)	(39 474)
2665	Capital Grants-State	(18 452 742)	(22 497 193)	(23 939 598)	(10 768 352)	(28 220 176)	(28 594 737)	(25 873 684)
2670	Capital Grants-Other	(645 435)	-	(3 983 898)	(3 883 863)	-	-	-
SUB-TOTAL		(50 814 716)	(35 213 333)	(47 811 397)	(22 228 915)	(41 950 001)	(28 719 298)	(25 913 158)
84 Other Revenue								
2680	Access Provision - Bad debts	(67 846)	(25 000)	(50 000)	-	-	-	-
2681	Access Provision	-	-	-	-	-	-	-
2682	Actuarial Gains	(5 260 589)	-	-	-	(500 000)	(500 000)	(500 000)
2685	Admin Costs Recovered	(120 499)	(104 000)	(104 000)	(63 975)	(104 216)	(114 638)	(119 224)
2686	Contr from Surplus (Non-cash)	-	-	-	-	-	-	-
2687	Collection Costs Recovered	(2 531 728)	(2 900 000)	(2 900 000)	(1 843 524)	(3 100 000)	(3 255 000)	(3 320 100)
2688	Contr.from Transfer Erven(HDF)	-	-	-	-	-	-	-
2689	Cont.from Ext. Serv (CRR)	(2 204 423)	(2 000 000)	(2 000 000)	(859 189)	(2 000 000)	(2 000 000)	(2 000 000)
2691	Contr. from Land Sales (CRR)	(330 609)	(4 000 000)	(8 000 000)	(658 470)	(4 000 000)	(4 000 000)	(4 000 000)
2692	Contribution From LGW SETA	-	-	-	-	-	-	-
2693	Contr from Surplus (cash)	-	(8 850 000)	(1 400 000)	-	(5 000 000)	-	-
2694	Contr. From Reserve Fund	-	-	-	-	-	-	-
2695	Commission-Insurance Collect	(108 797)	(120 000)	(120 000)	(77 902)	(130 000)	(139 100)	(148 837)
2696	Housing Rental(Hous Dev Fund)	(22 468)	(25 350)	(25 350)	(15 157)	(22 791)	(24 614)	(26 337)
2697	Housing Instalments(Hous Dev)	(34 633)	(12 240)	(12 240)	(7 479)	(30 918)	(34 010)	(36 391)
2698	Parking Bays-Buy Out(CRR)	(128 487)	(15 000)	(15 000)	-	(50 000)	(50 000)	(50 000)
2699	Public Contributions	-	-	-	-	-	-	-
2700	Fair Value Adjustment	(3 239 033)	-	(2 682 200)	-	(2 703 800)	(2 725 900)	(2 747 400)
2701	Promotional Material	(9 738)	(5 000)	-	-	-	-	-
2703	Festival Events	(2 877)	(5 000)	(5 000)	(11 842)	-	-	-
2704	Lease/Alienation of Mun.Land	(15 184)	(12 000)	(20 000)	(15 263)	(15 000)	(15 900)	(17 013)
2705	Discount on Purchases	-	-	-	-	-	-	-
2706	Insurance Claims	(397 806)	(168 637)	(141 500)	(141 017)	(117 340)	(124 380)	(130 601)
2707	Milk Powder	-	-	-	-	-	-	-
2708	Legal Costs	(41 649)	(150 000)	(72 000)	(128 290)	(82 000)	(86 100)	(89 544)
2709	Outdoor Advertising	(89 974)	(75 000)	(75 000)	(41 665)	(75 000)	(80 250)	(85 868)
2710	Tender Deposits Forfeited	-	-	-	-	-	-	-

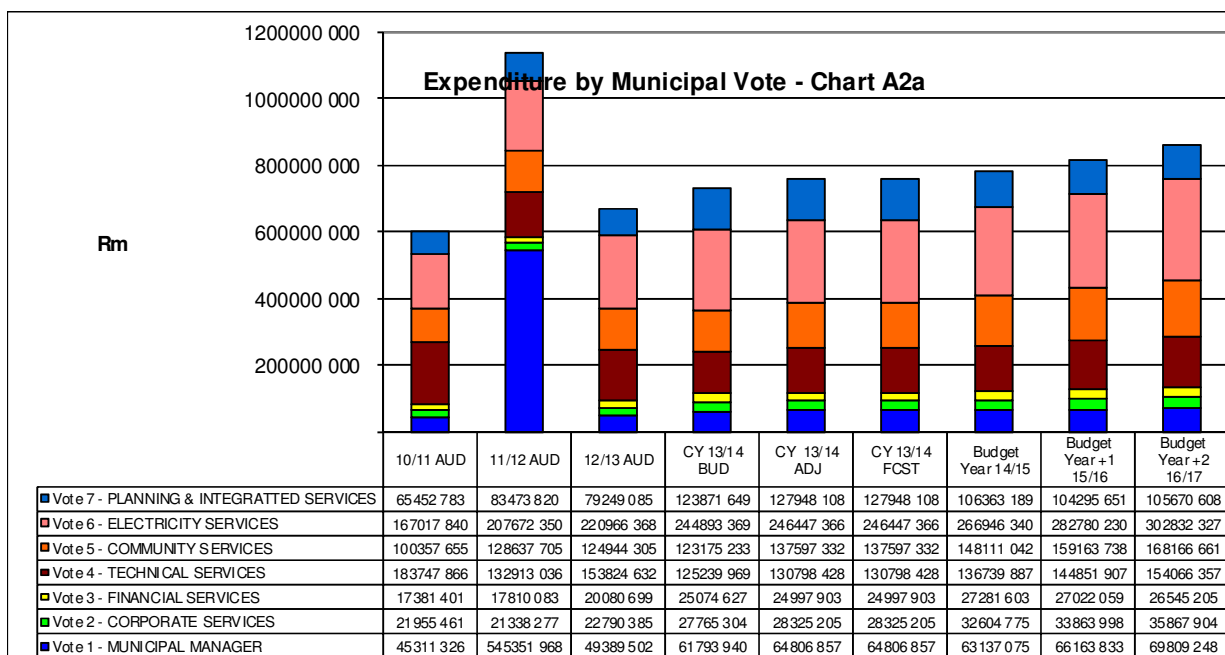
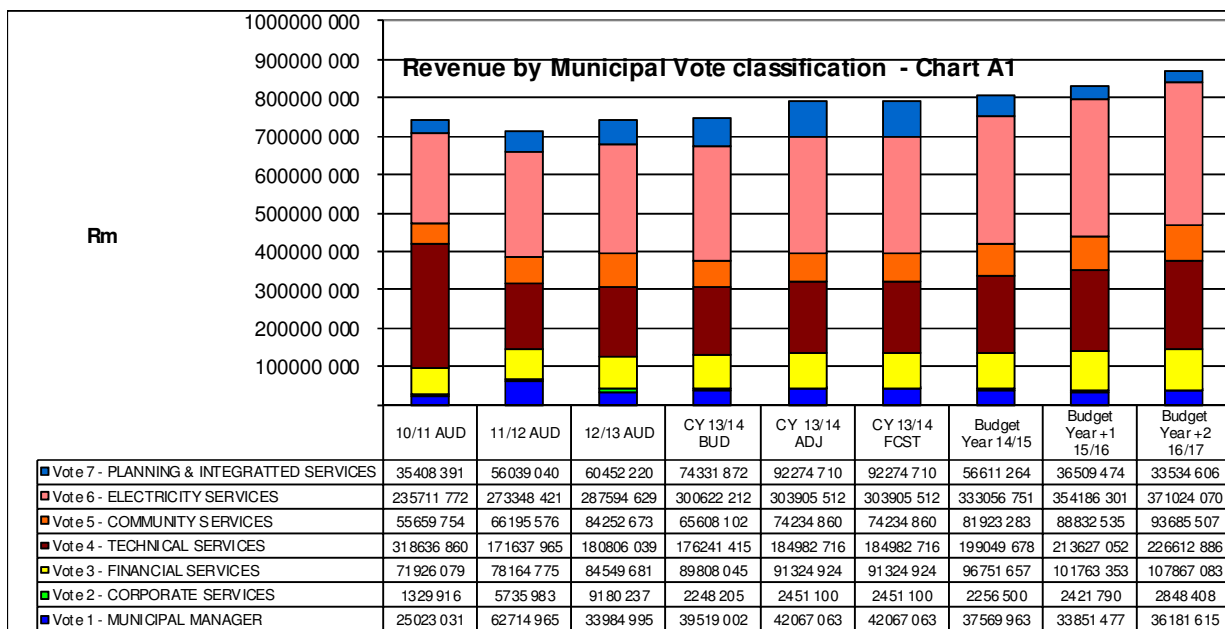
ITEM CODE	ITEM	2012-13	2013-14		2014-2015 BUDGET	2015-2016 BUDGET	2016-2017 BUDGET
		ACTUAL	BUDGET	ADJUSTED BUDGET			
				ACTUALS (31 OCT 2013)			
84 Other Revenue (Cont.)							
2711	Lost Membership Cards	(2 746)	(1 820)	(2 000)	(1 934)	(2 520)	(2 751)
2715	Extension Costs-Waterworks	(232 800)	(232 800)	(232 800)	(155 200)	(232 800)	(232 800)
2716	Recoverable Income	-	-	-	-	-	-
2717	Retention monies-Unclaimed	(60 106)	(20 000)	-	-	(60 000)	(69 984)
2718	Reservation of Books	(863)	(600)	(700)	(554)	(1 050)	(1 147)
2720	Sale of Redundant Inventory	(207 816)	(50 000)	(50 000)	-	(50 000)	(50 000)
2725	Sundries	(34 215)	(114 800)	(54 000)	(27 390)	(59 000)	(68 812)
2730	Surplus Cash	(7 269)	(5 000)	(5 000)	(3 645)	(5 000)	(5 000)
2731	Tram fee	(88 333)	(90 000)	-	-	-	-
2734	Payments received:WCA	(2 616)	(116 860)	(2 500)	-	(1 617)	(1 851)
2735	State Cheque	(99 588)	(40 000)	(40 000)	(68 456)	(55 000)	(62 964)
2736	Unidentified Deposits	(7 648)	(15 000)	(5 000)	-	(17 789)	(20 941)
2737	X-Rays	-	-	-	-	-	-
2739	Unamortised Discount of Stock loans	(7 776)	(7 770)	(7 770)	-	(8 979)	(10 184)
2740	Unamortised Discount of Stock debtors	(37 410)	(29 807)	(29 807)	-	(21 099)	(23 707)
2741	Uncovering of meters	-	-	-	-	-	-
2742	Tampering with installation	(129 272)	(107 000)	(245 000)	(360 530)	(260 000)	(306 072)
2744	Unclaimed-Service Charges	(9 246)	(5 000)	(1 000)	(1 841)	-	-
2745	Unamortised Discount on Consumer Deposits	-	-	-	-	-	-
2746	Penalties	-	(10 600)	-	-	-	-
2747	Watermeter Restrictors	-	-	-	-	-	-
2748	Reduction in carrying amount of provision	(472 895)	-	-	-	-	-
2749	VAT - Conditional Grants	(2 802 939)	(3 354 351)	(3 568 779)	(1 586 621)	(4 182 193)	(3 894 702)
2750	VAT - Conditional Grants PAWC	(4 461 916)	(273 860)	(2 857 822)	(1 062 533)	(1 946 859)	(39 789)
2751	VAT- Conditional Grants Top St	(2 044 443)	-	(7 389 700)	(3 416 144)	(3 948 140)	(2 992 640)
2752	VAT - Conditional Grants EPWP	(48 868)	-	-	-	-	-
2764	Payment received:WCA	-	-	-	-	-	-
SUB-TOTAL		(25 365 108)	(22 942 495)	(32 114 168)	(10 548 622)	(28 783 111)	(21 054 659)
85 Public Contr & Donated Property, Plant & Equipment							
2743	Public Contributions	(9 178 197)	-	(6 450 000)	(6 449 457)	(4 500 000)	(4 500 000)
SUB-TOTAL		(9 178 197)	-	(6 450 000)	(6 449 457)	(4 500 000)	(4 500 000)
86 Gains on Disposal Of Property, Plant & Equipment							
2755	Gain on Disposal of P,P & E	(98 533)	(66 500)	(36 000)	(28 867)	(112 000)	(124 781)
2756	Gain On Disposal of Land	(18 824)	-	(1 000 000)	-	-	-
SUB-TOTAL		(117 357)	(66 500)	(1 036 000)	(28 867)	(112 000)	(124 781)
88 Less Revenue Foregone							
2770	Rates Rebate-Pensioners 50%	764 998	766 394	879 000	880 331	950 000	1 067 420
2775	Rates Rebate-Pensioners 30%	113 094	100 000	120 000	118 559	200 000	224 720
2780	Rates Rebates-Sect.17(1)(H)	2 598 412	2 689 423	2 820 245	2 806 611	2 989 460	3 358 957
2785	Rates Rebates-Other	-	-	-	-	-	-
2788	Sewerage Rebate-Pensioners 50%	313 808	582 737	373 044	357 713	400 000	449 440
2789	Sewerage Rebate-Pensioners 30%	59 907	104 845	58 915	58 510	150 000	168 540
2790	Revenue foregone - Electricity (Grant in Aid)	-	-	-	-	-	-
2791	Revenue foregone - Water (Grant in Aid)	-	1 446 600	1 446 600	996 536	1 840 032	2 067 460
2792	Revenue foregone - Sewerage (Grant in Aid)	-	1 668 924	1 668 924	1 054 023	1 873 152	2 104 673
2793	Revenue foregone - Refuse (Grant in Aid)	-	1 172 520	1 172 520	808 203	1 491 408	1 675 746
2794	Revenue foregone - Electricity (Trfr-Equitable Share)	-	-	-	-	-	-
2795	Revenue foregone - Water (Trfr-Equitable Share)	-	11 138 820	11 138 820	6 736 373	12 573 552	14 127 643
2796	Revenue foregone - Sewerage (Trfr-Equitable Share)	-	13 744 080	13 744 080	7 036 152	15 609 600	17 538 947
2797	Revenue foregone - Refuse (Trfr-Equitable Share)	-	9 028 404	9 028 404	5 028 251	10 191 288	11 450 931
2798	Revenue foregone - Gov School Sewer Rebate	-	-	610 344	-	610 350	685 789
SUB-TOTAL		3 850 219	42 442 747	43 060 896	25 881 263	48 878 842	54 920 266
TOTALS							
TOTAL EXPENDITURE		671 244 976	731 814 091	760 921 199	415 790 571	781 183 912	862 958 310
TOTAL INCOME		(740 820 474)	(748 378 853)	(791 240 885)	(534 410 634)	(807 219 096)	(871 754 175)
GRAND TOTAL		(69 575 498)	(16 564 762)	(30 319 686)	(118 620 063)	(26 035 184)	(8 795 865)

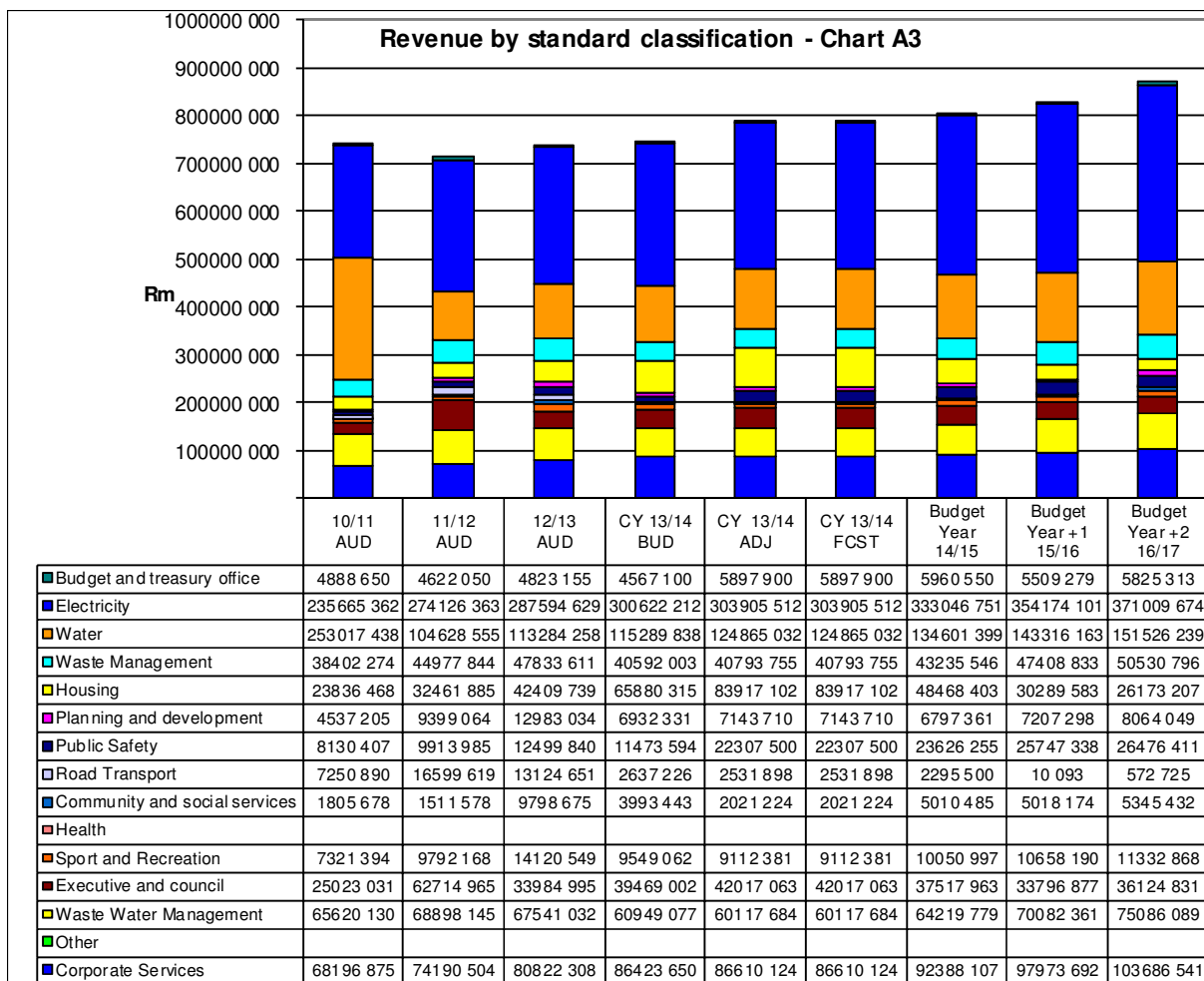
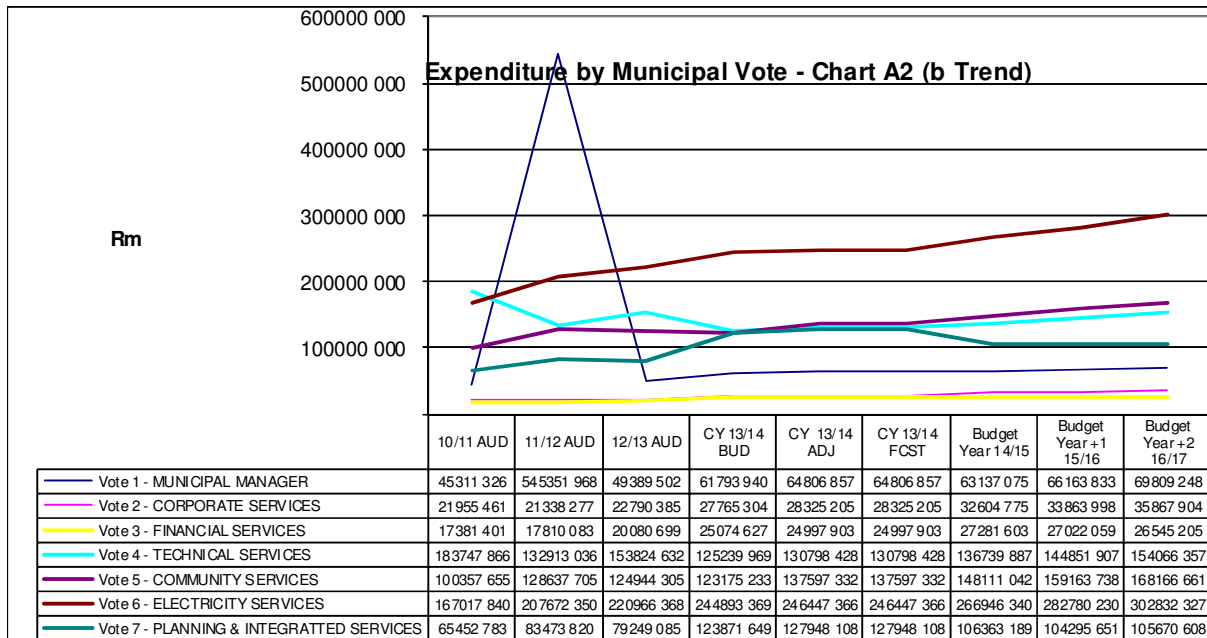
BUDGET RELATED CHARTS / GRAPHS

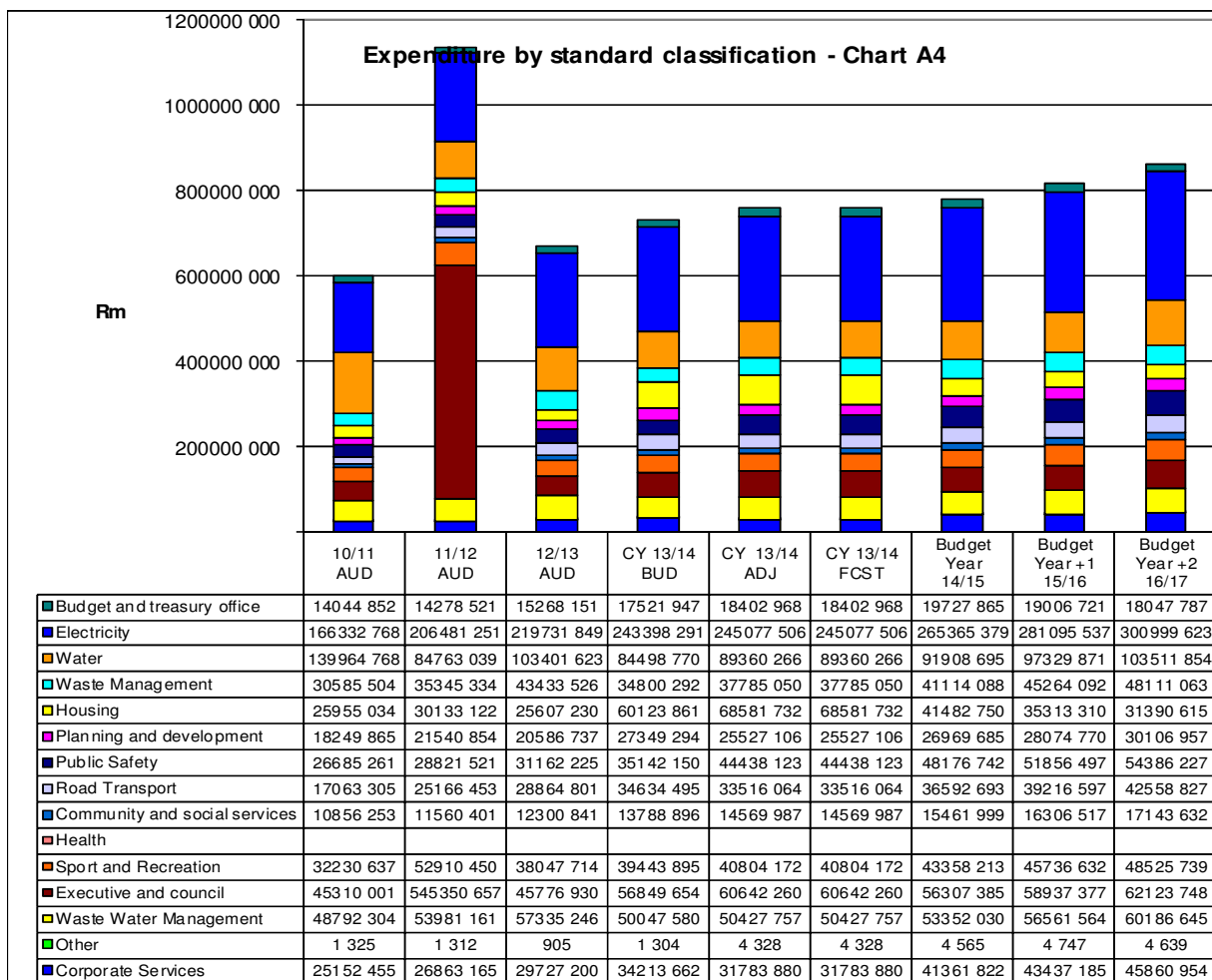
The following shows various charts and graphs on the **Operating budget** of the Municipality:



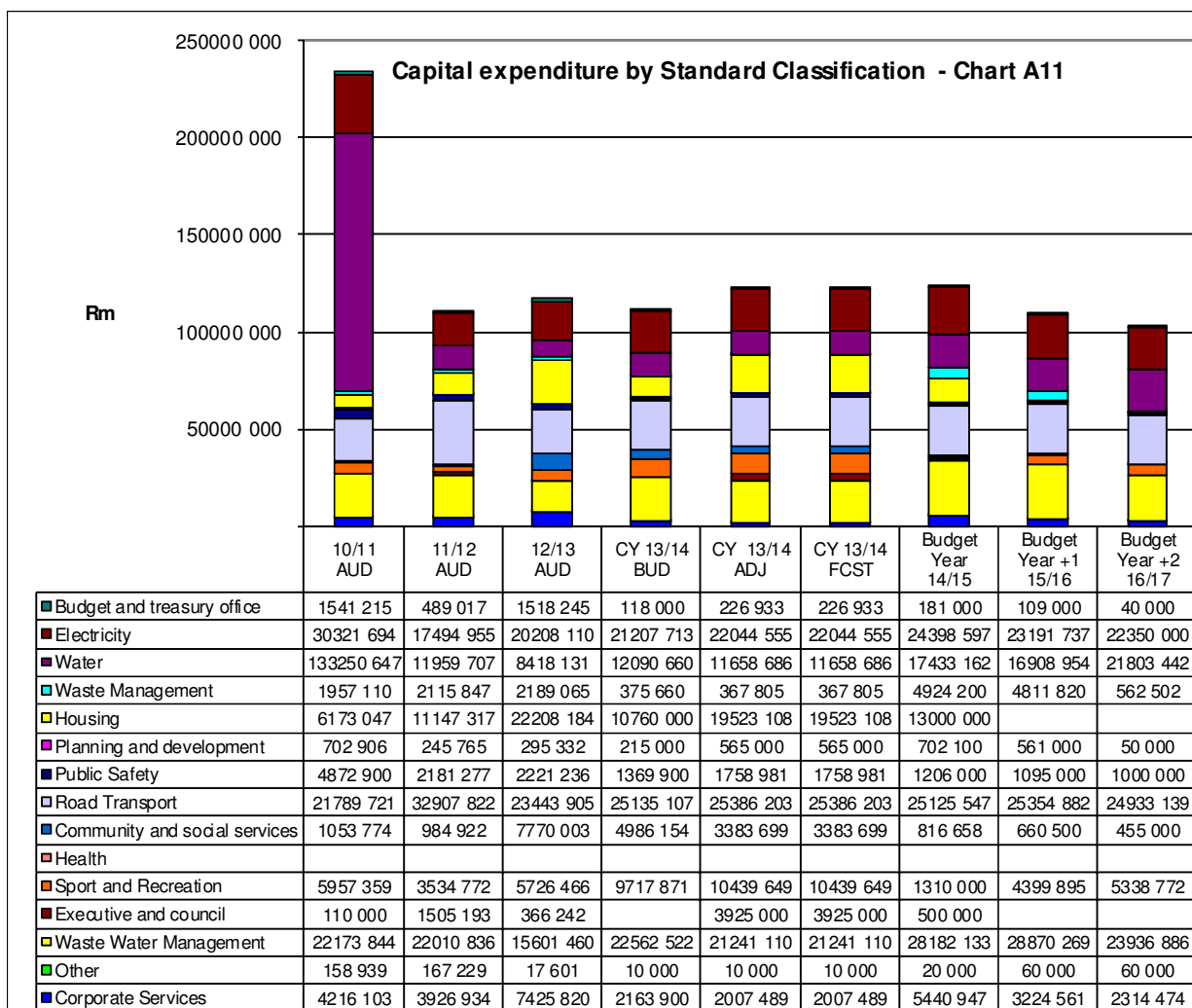


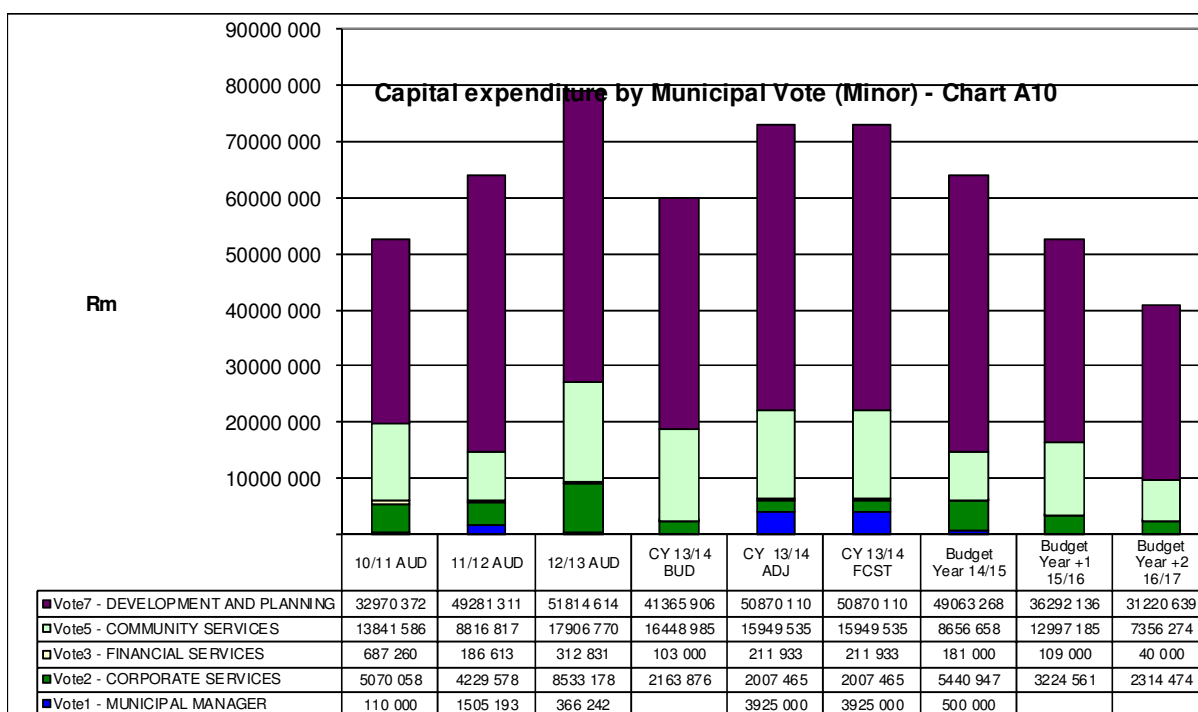
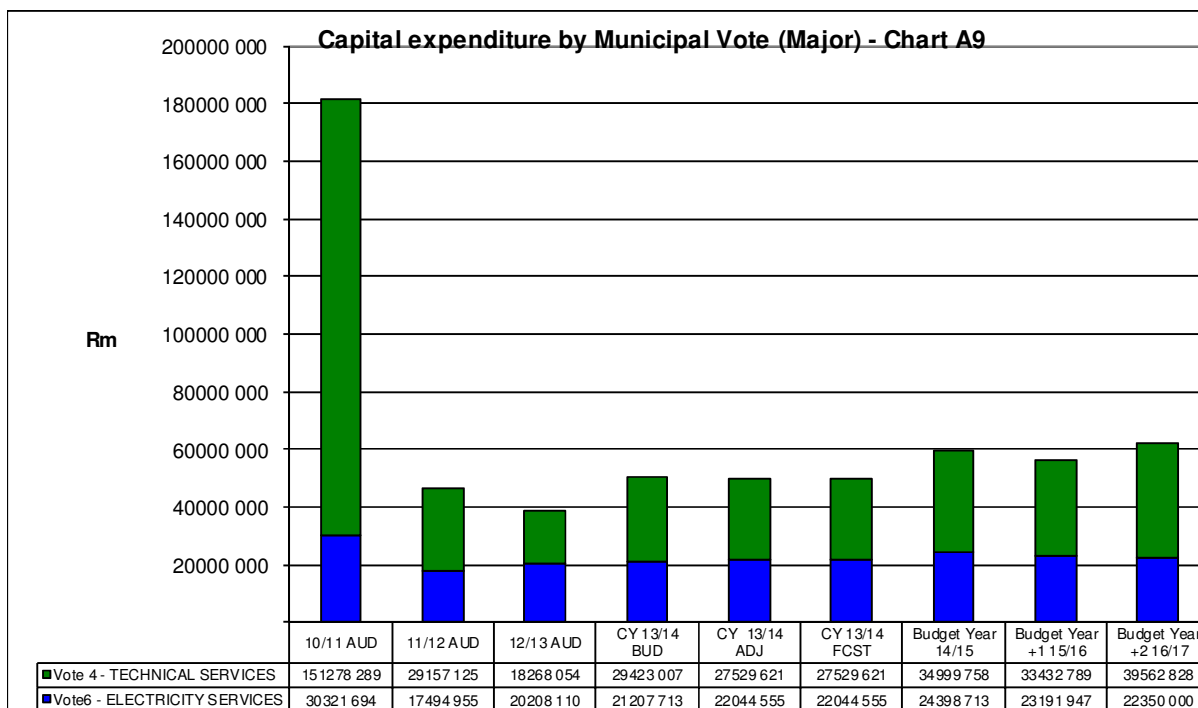




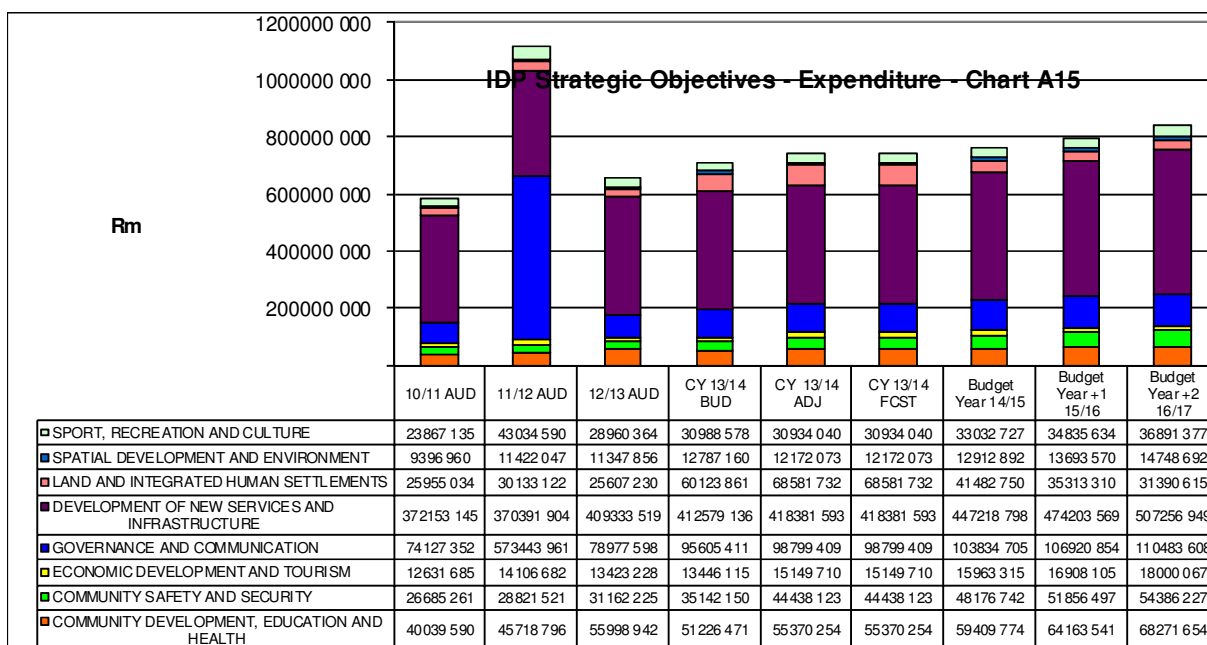
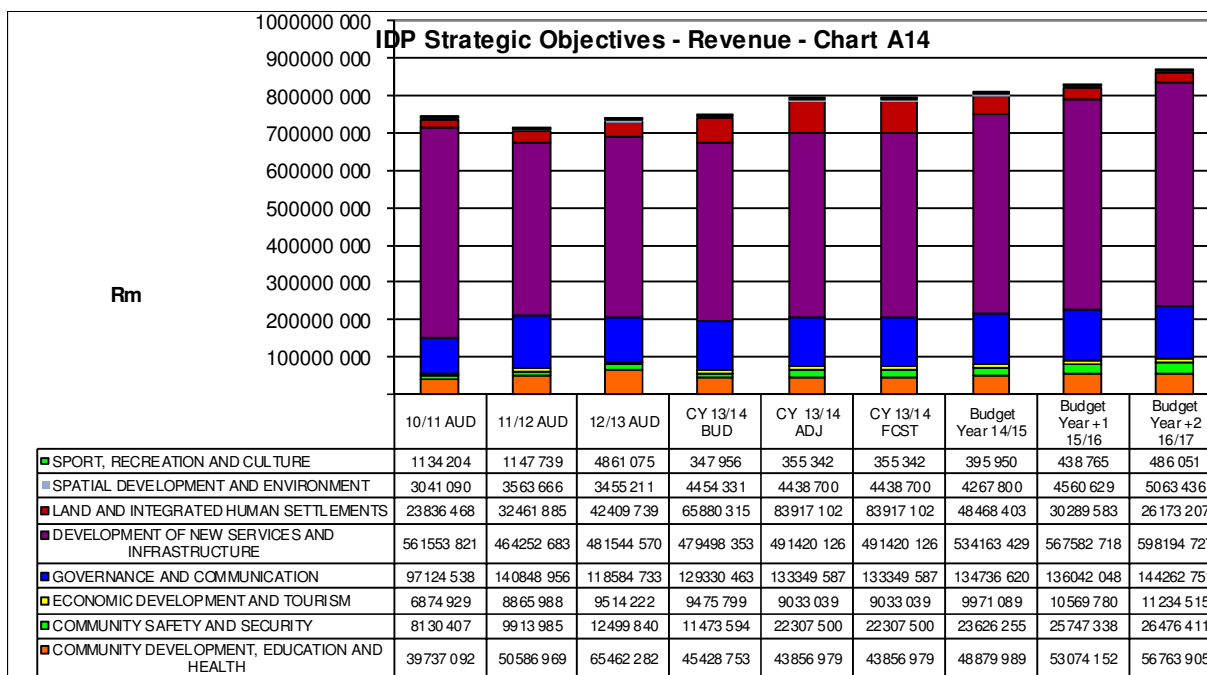


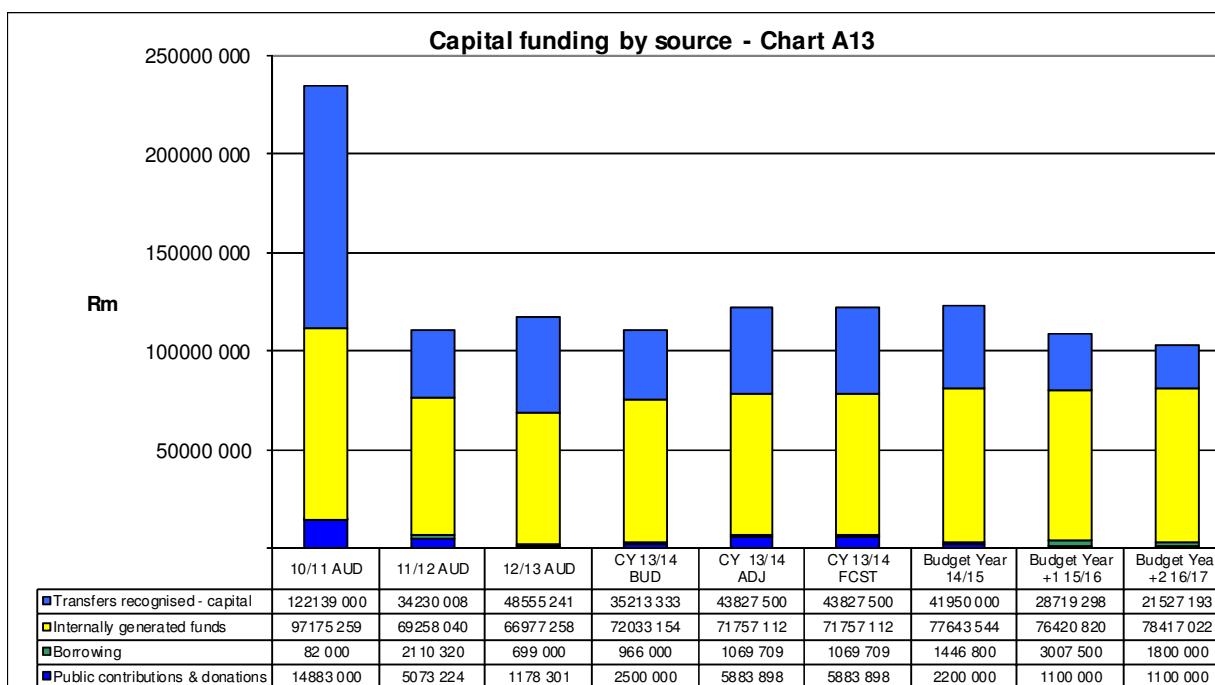
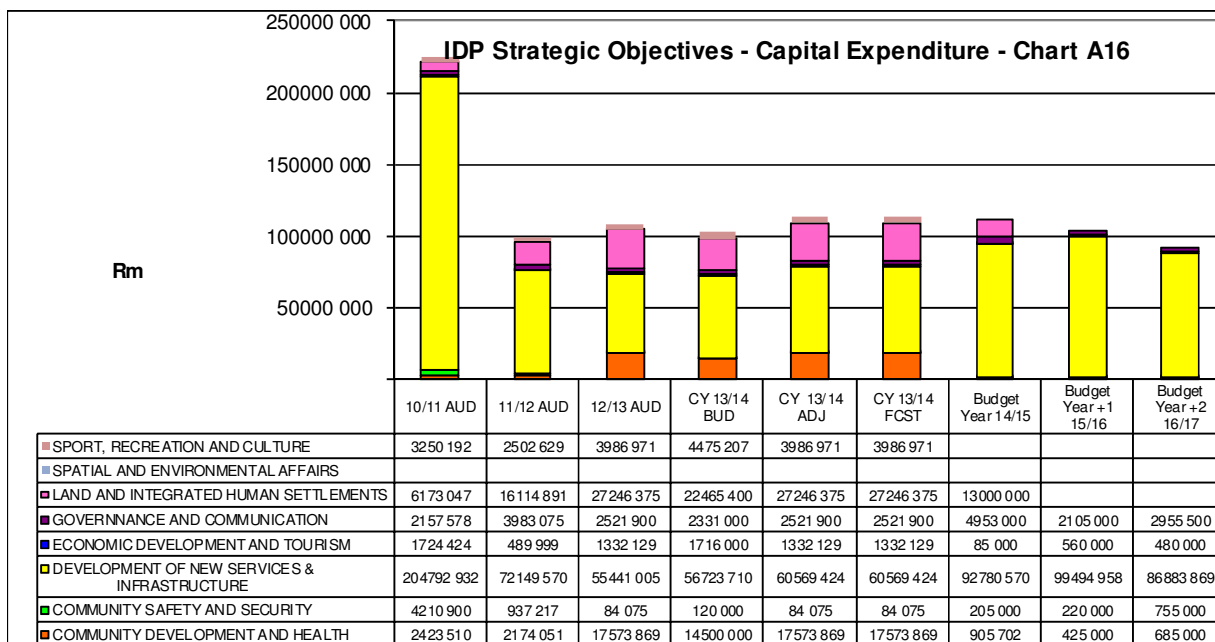
The following shows various charts and graphs on the **Capital budget** of the Municipality:



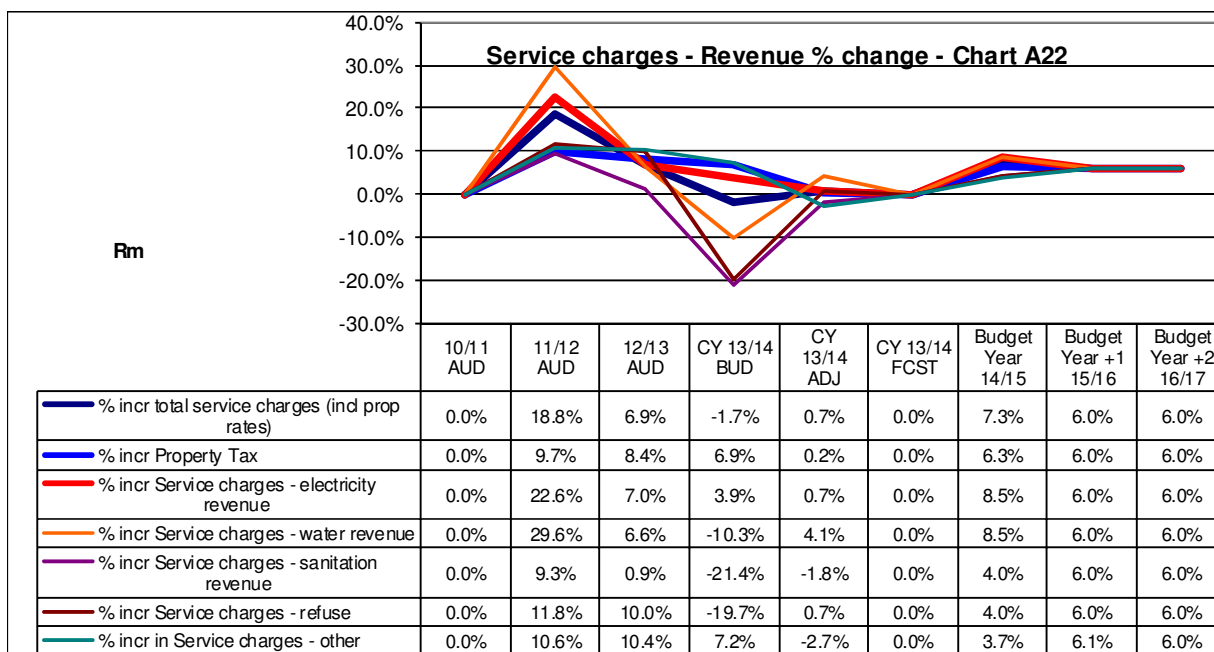
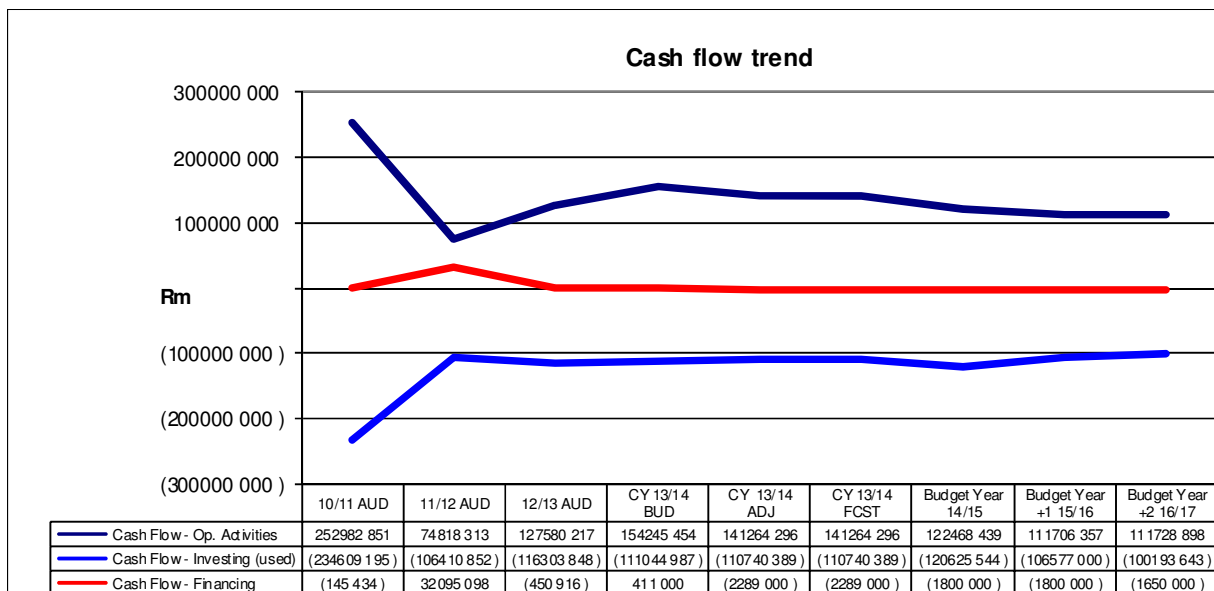


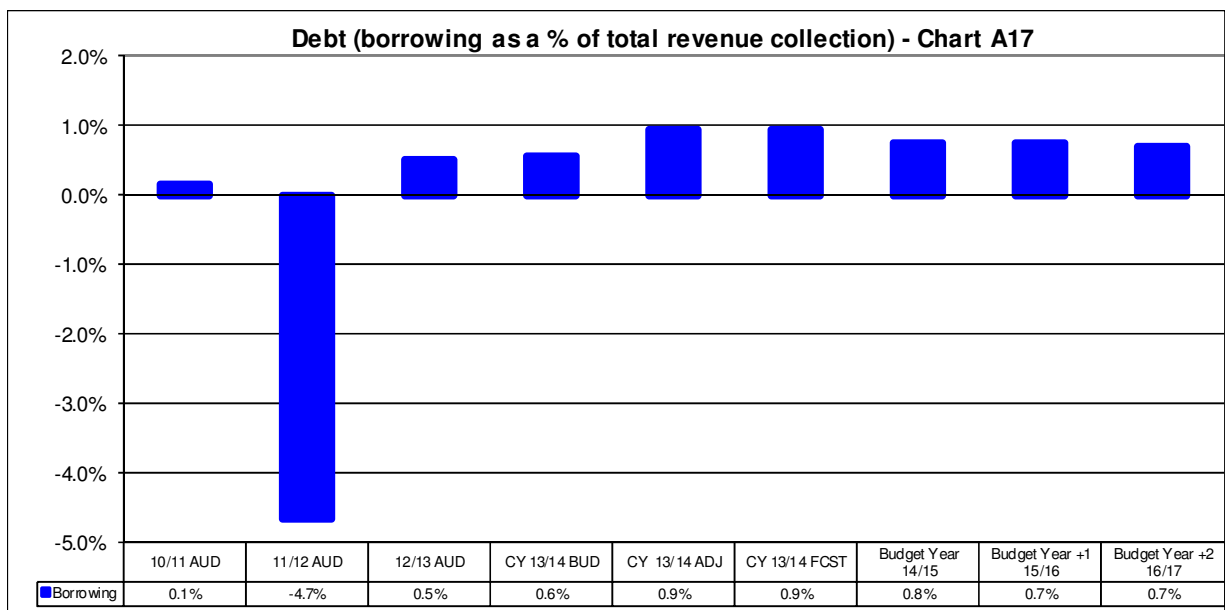
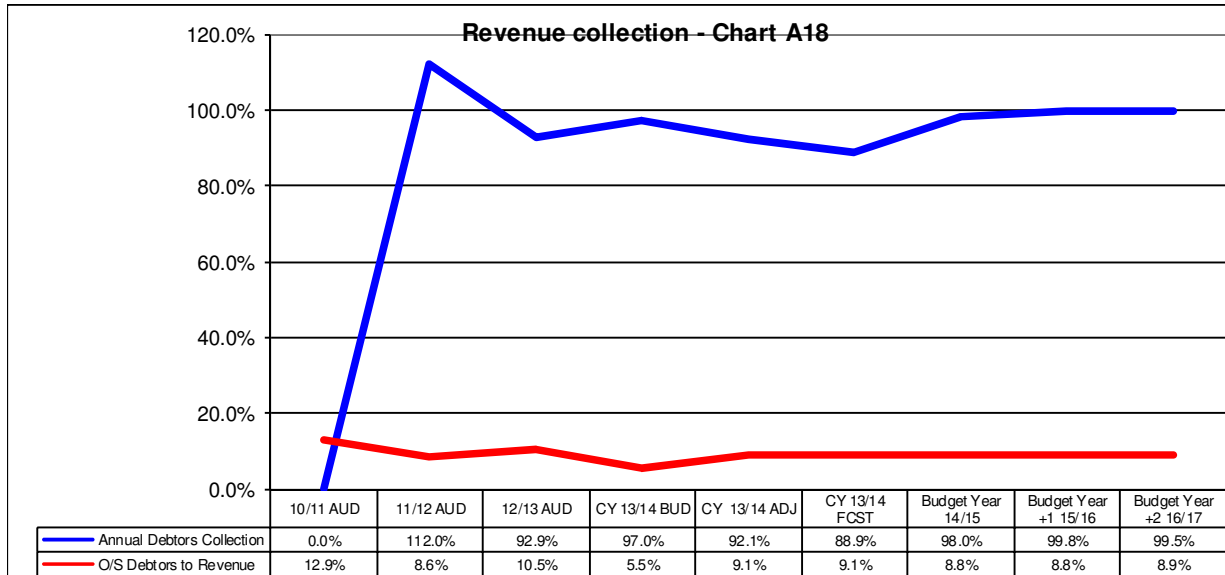
The following shows various charts and graphs on the [link between the Integrated Development Plan \(IDP\) and the municipal Budget](#):

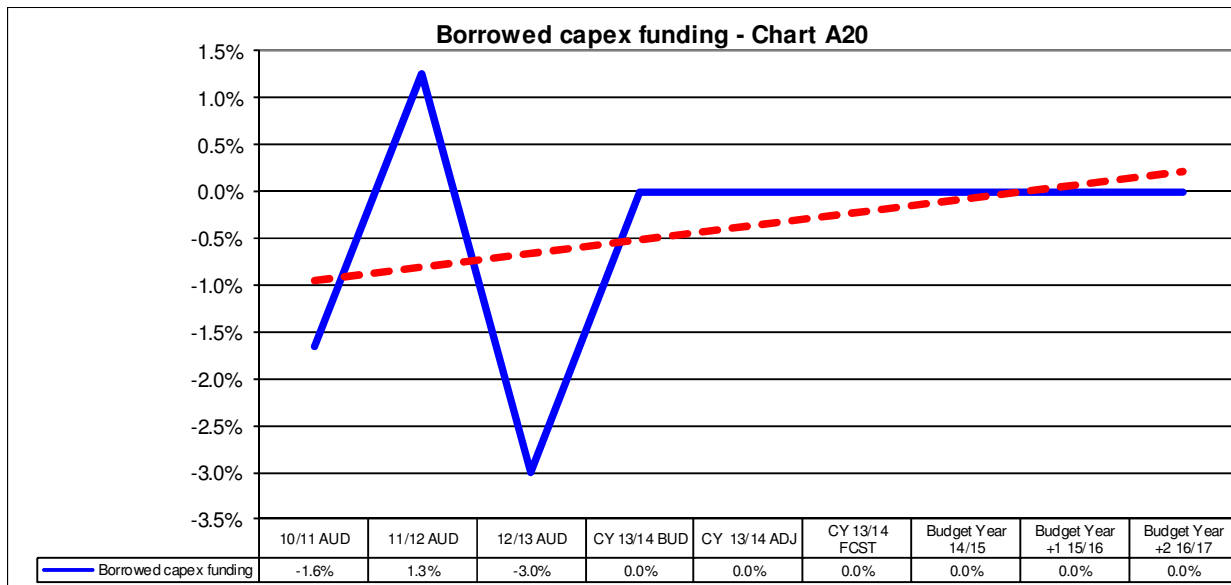
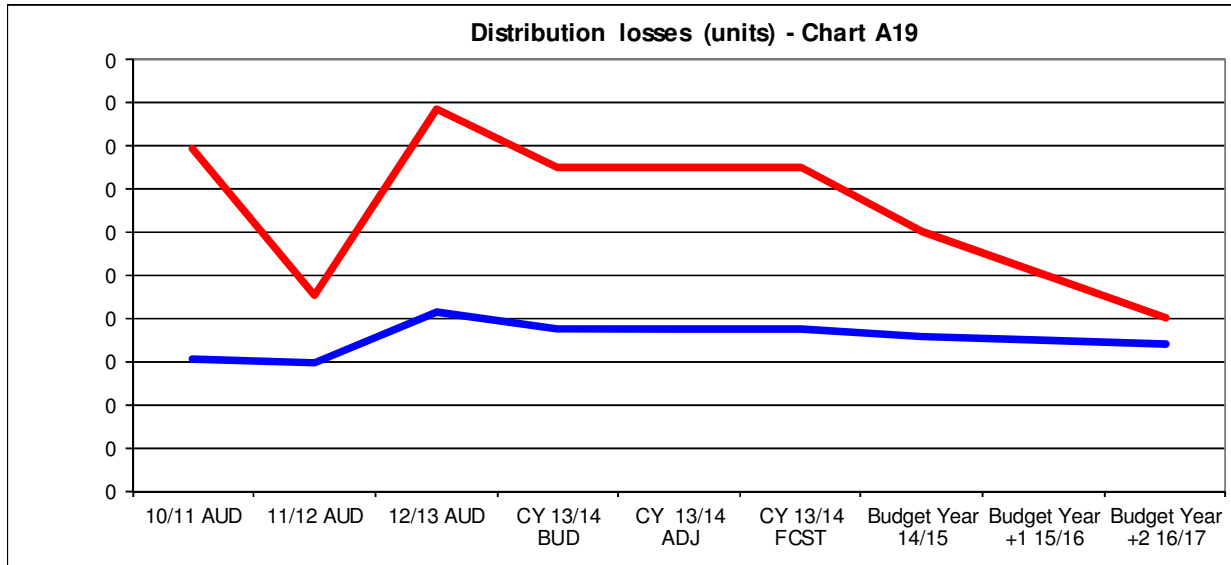


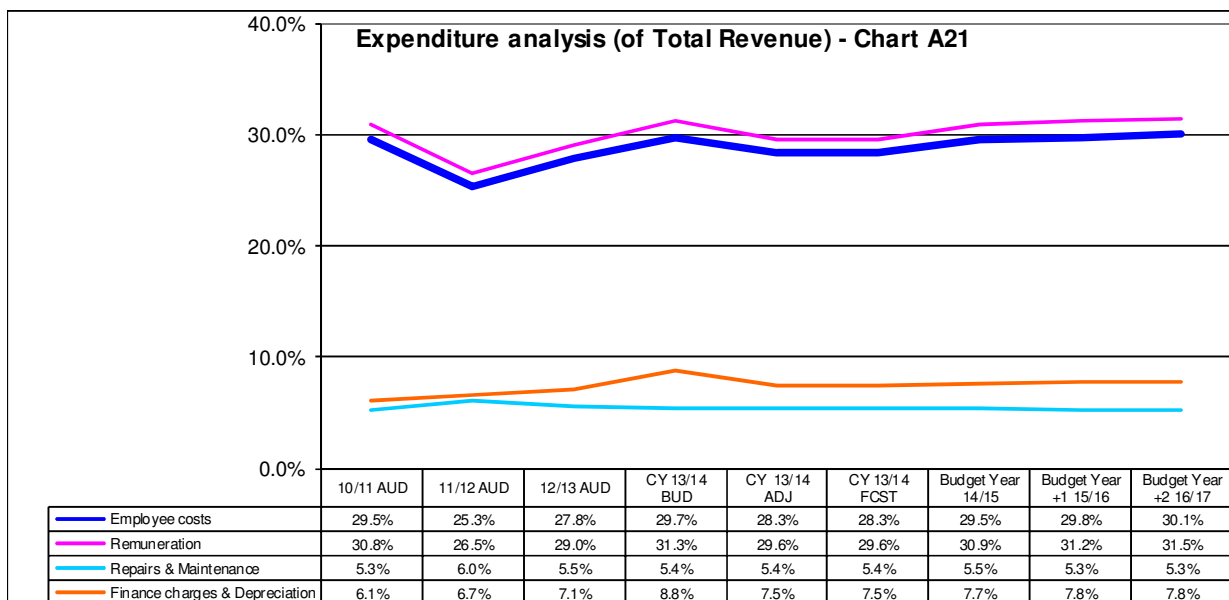


The following shows various charts and graphs on **Cash flow trends, Distribution losses, Debt collection, etc:**









7. SUPPORTING DOCUMENTATION

7.1. Budget process overview

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP and budget-related policies. The mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 25 July 2013.

PURPOSE OF THE BUDGET AND IDP PROCESS PLAN

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to compose its Integrated Development Plan for the five year cycle (2012/2013-2016/2017) and the budget for the 2014/2015 financial year and the two outer years.

The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It fulfills the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities in the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

The approved schedule is set out below:

IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
PREPARATION															
➤ Assess the IDP & Budget processes & adapt the process to address Deficiencies, develop improvements and ensure integration and alignment of processes for 2014/2015 – 2017/2018		IDP Manager Deputy Treasurer	28												
➤ Draft 2014/15 IDP and Budget schedule outlining the steps for compilation of the 2014/15 IDP Review and 2014/15 and two outer year's Budget		IDP Manager Deputy Treasurer	10 / 28												
➤ Table Draft 2014/15 IDP/Budget Process Plan to Executive Management for quality check to ensure inclusiveness.	Finalise 2012/13 Employee Performance Evaluations and table Evaluation Outcome report to Executive Management for quality check and approval of rewards i.t.o Reward and Recognition Policy.	IDP Manager		8 / 16											
➤ Tabling of Draft 2014/15 IDP/Budget Process Plan to Council for approval with time schedules for IDP Public participation meetings.	Signing of new performance contracts for Section 57 Managers and Submission to Mayco Final Section 57 Managers Performance Assessments	IDP Manager IDP Steering Committee Municipal Manager Directors HOD'S	25 / 31												
	Prepare and finalise Employee Performance Development Plans for 2013/14 Evaluation Cycle	Municipal Manager Directors HOD'S													
➤ Extend invitation to Sector Departments (Eden Region) to attend IDP Public Engagement Sessions		IDP Manager		26 / 31			31								

➤ Advertise the IDP & Budget Process Plan and dates of IDP Public Engagement Sessions on Municipal Website, Newsletter, Newspapers and Radio Stations.		IDP Manager			2 & 16										
➤ Finalise logistic arrangements / processes in respect of each of the IDP meetings and table a business plan to Management in this regard.		IDP Manager		29	5										
IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
1. ANALYSIS															
1.1 Consider MEC comments and recommendations on assessment of 2013/14 Reviewed IDP Document and IDP processes followed.		Municipal Manager Directors IDP Manager		1 / 31											
1.2 Convene Ward Committee Meetings to review the prioritisation of service delivery and development needs in 2013/14 Reviewed IDP and discuss the process for developing Neighbourhood Plans : Communicate final approved 13/14 Budget, Tariffs and IDP to Ward Committees.		IDP Manager Office of Speaker		22 / 31											
1.3 Attend District IDP Managers Forum Meeting-Discuss outcomes of IDP Assessments, Challenges and District Interventions i.t.o IDP planning for the review process.		IDP Manager		26											
1.4 Convene IDP Steering Committee Meeting. (Dry Run) Final Discussion of Public Participation Meeting Processes.		IDP Steering Committee IDP Manager		29											
1.5 Consult Internal Sector Departments to establish programmes/Projects prioritised for implementation over next 3 years.	-Submit Quarterly Project Implementation Report -Quarterly Audit Committee Meeting -Special Audit Committee meeting	IDP Manager CFO		31	8										

1.6 IDP Public Participation Meetings. Communicate Capital Projects per Ward on 13/14 budget, Review service delivery/development priorities.		IDP Manager Directors Office of Speaker Mayco Members				9 / 19									
1.7 Operational Budget: Salary/Wages schedules to Directors for scrutiny & Corrections		CFO & Directors			31										
1.8 Preparation for and Attending of Provincial IDP Indaba I to give effect to Intergovernmental IDP planning and implementation.		IDP Manager Municipal Manager Directors				6									
1.9 Tabling of 2014/15 Adjustment Budget Rollovers; changes on SDBIP and KPI'S as per Adjustment Budget.		Deputy Treasurer Corporate Services			29										
IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
1 ANALYSIS															
1.10 Attend District IDP Managers Forum Meeting. Develop uniform guidelines for IDP review.					30										
1.11 Finalise 2012/13 Annual Financial Statements. Based on financial statements of 2012/13 determine municipality's financial position & assess its financial capacity & available funding for next three years.		CFO Deputy Treasurer			30										
1.12 Forward adjustment budget to National Treasury and Provincial Treasury after approval.		CFO Budget Office				2 / 6									
1.13 Attend Quarterly Provincial IDP Manager Forum Meeting in preparation for IDP Indaba 2		IDP Manager				12 / 13									
1.14 Operational Budget: Salary/Wages schedules with corrections and recommendations to be returned to Finance Department		Directors Chief Expenditure				20									

1.15 Two Day Neighbourhood Development Session with Wards 7, and 14 (Rural Settlements Only) and compile a Neighbourhood Development Plan accordingly.		IDP Manager				19 / 20									
1.16 Ward Committee Meetings: Priorities Ward Delivery Needs for 2014/15 IDP and Budget Cycle.		IDP Manager				7 / 16									
1.17 Directors to be provided with the previous years operating expenditure / income actual and current year projections to be used as a base for new Operating Budget.		Directors Budget Office				14									
1.18 Engagements with Provincial Government regarding any adjustments to projected allocations for next 3 years in terms of the MTREF.		CFO and All Directors				15									
1.19 Review municipal Spatial Development Framework		Director Planning and Integrated Services				14									
IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
2 STRATEGIES															
2.1 High Level Strategic Planning Session. Review of Municipal Strategic Plan KPA'S and Strategic Objectives. Determine High Priority Service Delivery and Development Needs for 2014/15 in line with available funds / Budget Allocation for 2014/15. Consider allocation of total fixed amount of capital to be financed from CRR. Consider increase in tariffs for new financial year.	<ul style="list-style-type: none">- Appointment of Internal Auditor- Appointment of the Audit Committee- Section 57 Managers Quarterly Assessments	Municipal Manager Directors					17 / 18								

2.2 Workshop with IDP and Budget Steering Committee, in terms of recommendations as per 2.1. (Consider allocation of total fixed amount of capital to be financed from CRR. Consider increase in tariffs for new financial year.)		Budget Steering Committee						24 / 25							
2.3 Directors to be provided with the previous financial year, - 3 year Capital Budget and Community Priorities over the next 3-5 years, in order to prioritise and identify Capital Projects within reserved fixed budget allocation.		Budget Office Directors						1 / 7							
2.4 Updating and review of strategic elements of IDP in light of the new focus of Council. Municipal Strategies, objectives, KPA's, KPI's and targets. - Identification of priority IDP KPI's incorporate in IDP and link to budget		IDP Manager						01 / 15							
2.5 Attend District Stakeholders Engagement Session to inform Sector Departments and Stakeholders of IDP needs analysis.		IDP Manager P P Officer Department Heads						28							
IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
3 PROJECTS															
3.1 Directors finalise and prioritise Directorates capital projects for 2014/15 Budget year and the next two outer years.		Municipal Manager Directors CFO						04 / 22							

3.2 Operational Budget: Income / Expenditure inputs and statistics to be returned to Budget Office		Directors						04 / 15								
3.3 Capital Budget: Directorates to submit proposed 3 year Capital Budget per Directorate to Budget Office to consolidate inputs and compile a Draft Capital Budget.		Directors Budget Office						18 / 29								
3.4 Convene IDP Forum: Presenting Service Delivery needs and Priorities per ward, Municipal Financial Position and Strategic Objectives. Purpose is to promote Public Private Partnership initiative in Integrated Development Planning.		IDP Manager IDP Steering Committee Directors						28 / 29								
3.5 Finalise Salary Budget for 2014/2015		CFO						29								
3.6 Finalise preliminary projections on operating budget for 2014/2015	-Quarterly Project Implementation Report -Quarterly Performance Audit Committee meeting	CFO							13							
3.7 Finalise expenditure on operational budget for the budget year and two outer years.		CFO							31							
3.8 Internal Sector Departments to conclude Sector Plans and identify projects linked to sector plan implementation for submission to IDP unit for 2014/15 IDP Review.		Directors HOD's IDP Manager							31							
3.9 Convening Budget Steering Committee Meeting to table Draft Capital Budget for the next three years. Directors to present Directorate Capital Budget.	- Mayor tables annual Report - Advertise Annual Report and invite community inputs - Section 57 Managers Quarterly Assessments	CFO Budget Steering Committee Executive Management							9 / 13							

IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
4 INTEGRATION															
4.1 -Final review of municipal strategies, objectives, KPA's, KPI's and targets		IDP Manager IDP Steering Committee								31					
4.2 Review all budget related policies. Policies tabled at Executive Management for review		CFO HOD'S Executive Management								31					
4.3 Adjustment Budget: Finalise Capital and Operational budget projections for 2013/2014		CFO								31					
4.4 IDP Representative Forum to conclude stakeholder investment i.t.o community development programmes and projects funded for inclusion in IDP and Budget.		IDP Manager IDP Steering Committee Directors									4 / 8				
4.5 Ward Committee Meetings: Discuss and brief Ward Committees about Council's revised strategic plan, Strategic Objectives and envisaged deliverables.		IDP Manager PP Officer									10 / 19				
4.6 Review final tariffs and charges and determines tariffs to balance the budget and finalise income budget.		CFO									14				
4.7 Attend District IDP Managers Forum Meeting to discuss the alignment of IDP Strategic Development Goals with Eden DM. Draft IDP Presentations.		IDP Manager									14				
4.8 Attend Provincial IDP INDABA 2. Incorporate Sector Departments Projects in Draft IDP.		IDP Manager Department Heads									16 / 25				

4.9 Directors Identify projects and Forward local Budget Needs priorities to Eden DM. Project alignment between Eden DM and Mossel Bay Municipality.		Directors									3 / 14				
IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
4 INTEGRATION															
4.10 Table 2013/14 Adjustment Budget to Council for approval. Adjustment Budget Approved by Council.	Amend IDP, SDBIP, KPI's and performance agreements i.t.o adjustment budget	Deputy Treasurer IDP Manager									28				
4.11 Municipalities receive inputs from National and Provincial Government and other bodies on factors influencing the budget, e.g. Grant Allocations	-Quarterly Project Implementation report - Quarterly Audit Committee Meeting - Submit Annual Report to Auditor General, Prov and DTLGA	CFO Municipal Manager									28				
4.12 Submit first draft IDP to Eden DM for Horizontal Project alignment between the Eden DM and Mossel Bay		IDP Manager Directors CFO									13 / 24				
4.13 Forward Adjustment Budget to National and Provincial Treasury after approval		Budget Office										01 / 08			
4.14 Publication of approved Adjustment Budget after approval	- Council to Consider and adopt an oversight report - Set performance objectives for revenue for each vote	Budget Office Directors Council										12 / 23			

IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
5 APPROVAL															
5.1 -Submit Draft IDP to Director Corporate Services with proposed schedule of Ward Committee Meetings for post IDP & Budget Feedback & Consultation Process		IDP Manager PP Officer								31					
5.2 -Executive Management finalise the draft IDP & Capital Budget for referral to IDP & Budget Steering Committees	Audit of performance Measures Set municipal strategies, objectives, KPA's, KPI's and targets	IDP Office Municipal Manager									3 / 7				
5.3 Present Draft IDP and Budget to Steering Committees for quality check		IDP& Budget Steering Committee IDP Manager									25	3			
IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
5 APPROVAL															
5.4 Workshop draft IDP & Budget and proposed tariffs with Council.		IDP Manager CFO										5 / 10			
5.5 Municipal Manager presents final draft IDP, Budget and Budget related policies to the Mayor for perusal and tabling to Council		Municipal Manager										10 / 14			
5.6 Submit draft IDP, Budget, Related policies and proposed schedule of Ward Committee Meetings for IDP & Budget Feedback/Consultation Process to Council (Principal Approval)		Municipal Manager CFO IDP Manager										25 / 28			

5.7 Forward Copy of preliminary approved Budget, IDP, SDBIP & related documents to National & Provincial Treasury and Department of Local Government– 90 days before start of new financial year.	Refinement of municipal strategies, objectives, KPA's, KPI's & targets for inclusion into IDP; Sect. 57 Appointees' quarterly Performance assessments												31	04		
5.8 Attend District IDP Managers Forum- Present Draft IDP for input.														14		
5.9 Advertise & Inviting public comments on Draft Budget and IDP Place copies of Draft Budget and IDP at all municipal buildings.	- Refinement of municipal strategies, objectives, KPA's, KPI's and targets and inclusion into IDP - Section 57 Managers Quarterly Performance Assessments	CFO Director Corporate Services												1 / 25		
5.10 Ward Committee Meetings: Feedback / Consultation on preliminary approved IDP & Budget		IDP Manager PP Officer												21 / 30		
5.11 CFO and Director Corporate Service analyse public and Ward Committee comments and inputs on Draft IDP and Budget and prepare recommendations for Council's perusal		CFO Director Corporate Services													1 / 9	
5.12 Council considers public and Government Departments comments and inputs and revised IDP & Budget if necessary.		Municipal Manager CFO Council													19 / 23	

IDP & BUDGET ACTIVITY	PMS ACTIVITY	RESPONSIBILITY	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
5 APPROVAL															
5.13 Table final IDP, Budget & related documents to Council for approval.	-Quarterly Project Implementation Report -Quarterly Audit Committee Meeting - Annual review of organisational KPI's - Review annual organisational performance targets	Mayor Municipal Manager CFO												30	
5.14 Inform local community about approved IDP and Budget Detail – Place Newspaper Article and Copies at Libraries		CFO Municipal Manager Media Liaison Officer IDP Office													2 / 6
5.15 Send copy of approved Budget, IDP & related documents to National and Provincial Governments and other stakeholders		IDP Manager Budget Office													2 / 6
5.16 Publication of Approved Budget and IDP within 10 workings days on Municipal Website		Budget Office Municipal Manager and Directors.													13
5.17 Submit draft SDBIP to Mayor within 14 days after approval of budget		Municipal Manager													13
5.18 Mayor approves the municipality's SDBIP within 28 days after the approval of the budget		Mayor													27
5.19 Place IDP and related documents on CD for all councillors		IDP Manager Mayor													27

FLOWCHART ON THE BUDGET PROCESS

There are basically three different processes in the budgeting cycle running at the same time:

1. Reporting on Previous year budget,
2. Current year budget implementation, and
3. Preparation of the new financial year's budget (including the two following financial year estimates).

1. Reporting on Previous year budget:

This is mainly done through the compilation of the Annual Financial Statements of the previous financial year, including the Auditor-General's Audit Report. Another example is the different reporting formats to National and Provincial government on the previous year's budget and financial performance.

2. Current year budget implementation:

Implementation of the budget starts once the budget has been approved. An important document in the implementation of the budget is the Service Delivery and Budget Implementation Plan (SDBIP), which sets out the service delivery targets and performance indicators for the financial year. The SDBIP must be approved within 28 days after the approval of the budget.

Another important aspect is the monitoring and reporting on the current year budget. According to Section 71 of the MFMA, the accounting officer must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the state of the municipality's budget. This will enable the mayor to check if the approved budget is implemented in accordance with the SDBIP, consider revisions to the approved budget and identify any financial problems facing the municipality.

3. Preparation of the new financial year's budget:

There are six distinct steps to the preparation of the new financial year's budget:

- * Planning
Schedule key dates; establish consultation forums; review previous processes.
- * Strategic
Review IDP; internal and external consultations; set service delivery objectives for the next 3 years; consult on tariffs, indigent, credit control, free basic services, etc.; consider local, provincial and national issues; consult previous year's performance and current economic and demographic trends.
- * Preparation
Prepare revenue and expenditure projections; draft budget policies; consult and consider local, provincial and national priorities; measurement of past and current performance against the budget.

* Tabling

Table complete proposed budget, IDP revisions and budget related policies no later than 1 April (90 days before the start of the new budget year) before council; make public the budget as soon as it has been tabled (via website, hard copies and electronic copies); consult with and consider formal local, provincial and national inputs or responses.

* Approving

After the Mayor has responded to recommendations and where necessary made revisions to the tabled budget, full council must meet no later than 31 May (30 days before the start of the new budget year) to consider the budget for approval. Council approves the budget and related policies before 1 July. Should the municipality fail to approve a budget before the start of the budget year, the mayor must inform the MEC for Finance immediately.

* Finalisation

Publish and approve SDBIP and annual performance agreements and indicators 28 days after the approval of the budget. A delegations policy of spending authority on budget votes is also critical for successful budget implementation and monitoring and evaluation.

CONSULTATION PROCESS

The Constitution of the Republic of South Africa, Act 108 of 1996, places an obligation on municipalities to encourage the involvement of communities and community organisations in the matters of local government. With the promulgation of the Municipal Systems Act, 32 of 2000, the attention of municipalities was focused anew on the need to encourage the involvement of communities in the affairs of the municipality. Section 16(1) of the Municipal Systems Act, No 32 of 2000 makes provision for a Municipality to create an opportunity to encourage the local community to participate in Municipal matters.

In order to ensure that the IDP Review process is transparent and inclusive, reflecting the real needs of the people residing within our municipal space, twenty one public IDP engagement sessions were held across all 14 wards. These public engagement sessions present the opportunity and platform to all citizens and those who have vested interest in Mossel Bay to review the service delivery needs and priorities of the ward in which they resides, ultimately shaping the IDP according to their needs and interest.

The approved IDP and Budget Process Plan together with the schedule of IDP public engagement sessions were published and placed at all libraries and satellite offices for public scrutiny and comment. Notifications to communities and stakeholder invitations were communicated in time in all three official languages of the Western Cape by means of;

- *Published dates of IDP public sessions in local newspapers and Municipal newsletter*
- *Dissemination of IDP educational flyers*
- *Displaying of posters in all wards*
- *IDP talk sessions on regional radio stations*
- *Loud Hailing in all wards*

The table below indicate the number of people as per signed attendance registers that participated in the IDP review process across all 14 Wards.

Year	2011/12	2012/13	2013/14
Attendance	1267	1034	566

IDP Public Engagement Sessions Attendance

The IDP public engagement sessions were generally well attended except for some wards where the turnout was lower than expected. A survey conducted by the IDP unit on determining the best communication method and medium to inform the public revealed that communication by means of posters, municipal newsletter, loud hailing and local newspapers were the most effective.

BEST METHOD - MEDIUM OF COMMUNICATION SURVEY OUTCOMES						
Newsletter	Loudhailing	MBM Ads	Posters	Flyers	Eden FM	Suid Kaap FM
205	416	141	254	77	66	58

Communication Survey Outcome

The outcome of this survey will be used as a benchmarking tool to improve on our communication strategy and planning during the next IDP review cycle. Since the municipality is committed towards enhancing good relationships with its citizens we anticipate to allocate more resources towards public participation with the intention to increase the level of community participation in municipal affairs and in particular strategic planning through the IDP. Apart from the public engagement sessions three rounds of Ward Committee Meetings were conducted, focusing on ward-based needs analysis, project identification and prioritisation for the 2014/15 MTREF cycle.

The main consideration during the IDP Review process relates to the approving of projects which reflect and address the changing needs of our communities and the minimum internal operational demands required to keep the municipality functional. However, the balancing factor for the successful implementation of this plan will always be the availability of funds for capital projects within the municipal budget.

7.2. Alignment between Budget and the Integrated Development Plan (IDP)

AMENDMENTS TO THE INTEGRATED DEVELOPMENT PLAN (IDP)

- Revision of the lay-out and format of the document
- Inclusion of section on Self-assessment of planning process
- Inclusion of a Chapter on the Municipality's internal development strategies
- Inclusion of a Chapter on Intergovernmental Strategy alignment with outcome based Sector Departments' projects and programmes
- Inclusion of a Chapter on Development Strategies and Projects per KPA and short term infrastructure development interventions
- Inclusion of reviewed sector plans outcomes
- Inclusion of Municipal Risk Register
- Inclusion of private sector development contribution: Petro SA Projects
- Inclusion of the IDP Implementation Plan (IMAP)

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE

WC043 Mossel Bay - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CEMETERIES	174	279	314	309	304	304	308	336	363
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: CLINICS	—	—	—	—	—	—	—	—	—
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: COMMUNITY SERVICE	—	—	—	—	—	—	—	—	—
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: GENERAL	—	—	—	—	—	—	—	—	—
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: PRIME CARE	—	—	—	—	—	—	—	—	—
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	LIBRARIES	944	1 011	9 230	3 409	1 441	1 441	4 386	4 332	4 595
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	SOCIO-ECON.PLANNING/DEVELOPM.	217	4 319	8 085	1 118	1 318	1 318	950	998	1 275
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : REFUSE REMOVAL SERV	38 185	42 606	46 495	40 328	40 530	40 530	42 957	47 114	50 218
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : STREET CLEANING	206	2 372	1 338	264	264	264	278	295	312
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : TRANSFER STATIONS	11	—	—	—	—	—	—	—	—
COMMUNITY SAFETY AND SECURITY	FIRE BRIGADE &RESCUE SERVICES	77	90	307	519	130	130	143	887	154
COMMUNITY SAFETY AND SECURITY	MUNICIPAL POLICE & TRAFFIC	8 053	9 824	12 193	10 955	22 178	22 178	23 483	24 861	26 322
COMMUNITY SAFETY AND SECURITY	LAW ENFORCEMENT	—	—	—	—	—	—	—	—	—
COMMUNITY SAFETY AND SECURITY	SECURITY SERVICES	—	—	—	—	—	—	—	—	—
ECONOMIC DEVELOPMENT AND TOURISM	INDUSTRIAL & TOURISM MARKETING	—	—	—	—	—	—	—	—	—
ECONOMIC DEVELOPMENT AND TOURISM	BEACHES	28	1 706	50	36	61	61	41	42	44
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :DIAS	—	—	—	—	—	—	—	—	—
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :POINT	2 050	2 220	2 700	2 730	2 730	2 730	2 930	3 106	3 293
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :SANTOS / BAKKE	2 622	2 746	4 350	4 167	3 702	3 702	4 210	4 463	4 730
ECONOMIC DEVELOPMENT AND TOURISM	CHALETS : DE BAKKE	2 175	2 194	2 414	2 543	2 540	2 540	2 791	2 959	3 167
ECONOMIC DEVELOPMENT AND TOURISM	CHALETS : DIASSTRAND	—	—	—	—	—	—	—	—	—
GOVERNANCE AND COMMUNICATION	MUNICIPAL MANAGER : ADMIN	—	—	—	1 102	3 900	3 900	—	—	—
GOVERNANCE AND COMMUNICATION	COUNCIL : GENERAL EXPENSES	25 023	62 715	33 985	38 368	38 117	38 117	37 518	33 797	36 125
GOVERNANCE AND COMMUNICATION	LEGAL SERVICES	—	—	—	50	50	50	52	55	57
GOVERNANCE AND COMMUNICATION	MANAGER CORPORATE SERV : ADMIN	208	757	169	116	71	71	74	78	82
GOVERNANCE AND COMMUNICATION	CUSTOMER CARE	—	0	—	—	—	—	221	234	246
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	HUMAN RESOURCES	905	603	926	1 001	1 051	1 051	1 000	1 100	1 232
GOVERNANCE AND COMMUNICATION	MANAGER FINANCIAL SERV : ADMIN	4 889	4 622	4 823	4 567	5 898	5 898	5 961	5 509	5 825
GOVERNANCE AND COMMUNICATION	ASSESSMENT RATES	66 958	73 467	79 607	85 113	85 302	85 302	90 661	96 116	101 900
GOVERNANCE AND COMMUNICATION	COMPUTER CENTRE	0	57	—	13	12	12	12	13	13
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	PAYROLL MANAGEMENT	—	—	—	—	—	—	—	—	—
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	SUPPLY CHAIN MANAGEMENT	79	76	119	128	125	125	130	138	142
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	VALUATIONS	—	—	—	—	—	—	—	—	—
GOVERNANCE AND COMMUNICATION	MANAGER TECHNICAL SERV : ADMIN	—	9	0	3	—	—	229	229	1
GOVERNANCE AND COMMUNICATION	MANAGER COMMUNITY SERV : ADMIN	—	—	—	—	—	—	—	—	—
GOVERNANCE AND COMMUNICATION	MECHANICAL SERVICES	46	(778)	—	—	—	—	10	12	14
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MUNICIPAL BUILDINGS & LAND	1 279	1 516	1 443	1 360	1 387	1 387	1 580	1 649	1 725

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)

Strategic Objective	Goal	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY ADMINISTRATION	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY DISTRIBUTION	235 665	274 126	287 595	300 622	303 906	303 906	333 047	354 174	371 010
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	MAIN ROADS	–	11	47	35	35	35	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STORMWATER DRAINAGE	1	1 898	20	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STREETS	7 251	16 588	13 077	2 602	2 497	2 497	2 296	10	573
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - RUITERBOS	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - BRANDWACHT	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - PINNACLE POINT	–	–	62	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - REGIONAL PL	3	12	3	14	2	2	2	3	3
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - GREAT BRAK	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - HERBERTSDAL	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - FRIEMERSHEIM	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - EXTERNAL	3 590	90	1	3	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - NETWORK	62 027	66 898	67 456	60 933	60 115	60 115	64 217	70 080	75 083
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - RUITERBOS	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - LODEWYKS	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIF WORKS - KLEIN BRAK	0	9	1	3	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - SANDHOOGTE	53	69	56	72	50	50	74	82	89
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - GREAT BRAK	3 112	3 441	–	19 940	19 940	19 940	22 531	23 598	24 496
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - FRIEMERSHEIM	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - HERBERTSDALE	–	–	–	–	–	–	–	–	–
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : DISTRIBUTION SERVICES	78 851	10 629	12 391	(578)	(592)	(592)	(501)	674	1 125
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : EXTERNAL SERVICES	171 001	90 480	100 837	95 853	105 467	105 467	112 497	118 963	125 816
LAND AND INTEGRATED HUMAN SETTLEMENTS	INTEGRATED HUMAN SETTLEMENTS	23 836	32 462	42 410	65 880	83 917	83 917	48 468	30 290	26 173
SPATIAL DEVELOPMENT AND ENVIRONMENT	TOWN PLAN & BUILDING CONTROL	3 041	3 564	3 455	4 454	4 439	4 439	4 268	4 561	5 063
SPORT, RECREATION AND CULTURE	TOWN HALL & COMMUNITY HALLS	225	220	219	274	275	275	276	309	344
SPORT, RECREATION AND CULTURE	PLANTATIONS	463	1	35	1	1	1	40	42	44
SPORT, RECREATION AND CULTURE	PARKS: HARRY GIDDY PARK	6	10	6	6	6	6	6	6	7
SPORT, RECREATION AND CULTURE	PARKS & RECREATION	378	855	1 598	5	5	5	8	8	9
SPORT, RECREATION AND CULTURE	SPORT GROUNDS	62	61	3 002	62	68	68	66	74	83
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributions)		743 696	713 837	740 820	748 379	791 241	791 241	807 219	831 192	871 754

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE**WC043 Mossel Bay - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

Strategic Objective	Goal	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CEMETERIES	649	792	711	831	874	874	907	969	1 040
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: CLINICS	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: COMMUNITY SERVICE	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: GENERAL	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	HEALTH: PRIME CARE	–	–	–	–	–	–	–	–	–
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	LIBRARIES	5 106	5 681	6 211	7 058	7 022	7 022	7 884	8 308	8 771
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	SOCIO-ECON.PLANNING/DEVELOPM.	3 699	3 901	5 643	8 537	9 689	9 689	9 504	9 622	10 349
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : REFUSE REMOVAL SERV	26 890	29 727	38 384	30 273	33 515	33 515	35 959	39 778	42 249
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : STREET CLEANING	2 243	4 382	3 260	2 237	1 941	1 941	2 297	2 432	2 591
COMMUNITY DEVELOPMENT, EDUCATION AND HEALTH	CLEANSING : TRANSFER STATIONS	1 453	1 236	1 789	2 290	2 329	2 329	2 859	3 054	3 272
COMMUNITY SAFETY AND SECURITY	FIRE BRIGADE &RESCUE SERVICES	10 949	11 377	12 213	13 680	12 966	12 966	13 496	15 020	15 377
COMMUNITY SAFETY AND SECURITY	MUNICIPAL POLICE & TRAFFIC	15 737	17 444	17 021	18 859	28 734	28 734	31 795	33 763	35 718
COMMUNITY SAFETY AND SECURITY	LAW ENFORCEMENT	–	–	1 928	2 603	2 739	2 739	2 886	3 074	3 291
COMMUNITY SAFETY AND SECURITY	SECURITY SERVICES	–	–	–	–	–	–	–	–	–
ECONOMIC DEVELOPMENT AND TOURISM	INDUSTRIAL & TOURISM MARKETING	1	1	1	1	4	4	5	5	5
ECONOMIC DEVELOPMENT AND TOURISM	BEACHES	4 012	5 818	4 084	4 161	4 406	4 406	4 763	5 043	5 393
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :DIAS	28	10	8	12	8	8	9	9	9
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :POINT	2 007	2 161	2 256	2 399	2 888	2 888	3 099	3 340	3 622
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARK :SANTOS / BAKKE	2 065	2 552	3 279	2 613	3 250	3 250	3 187	3 328	3 489
ECONOMIC DEVELOPMENT AND TOURISM	CHALETS : DE BAKKE	4 477	3 501	3 727	4 180	4 510	4 510	4 812	5 088	5 381
ECONOMIC DEVELOPMENT AND TOURISM	CHALETS : DIASSTRAND	41	63	69	80	83	83	89	95	102
GOVERNANCE AND COMMUNICATION	MUNICIPAL MANAGER : ADMIN	1 373	1 380	1 401	2 649	2 515	2 515	1 513	1 508	1 506
GOVERNANCE AND COMMUNICATION	COUNCIL : GENERAL EXPENSES	43 937	543 971	44 376	54 200	58 128	58 128	54 794	57 429	60 618
GOVERNANCE AND COMMUNICATION	LEGAL SERVICES	–	–	3 612	4 943	4 160	4 160	6 825	7 222	7 681
GOVERNANCE AND COMMUNICATION	MANAGER CORPORATE SERV : ADMIN	10 192	8 064	7 216	8 038	7 391	7 391	8 330	8 459	8 762
GOVERNANCE AND COMMUNICATION	CUSTOMER CARE	420	490	554	980	859	859	2 545	2 646	2 909
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	HUMAN RESOURCES	5 666	6 248	6 713	7 579	7 274	7 274	7 812	8 272	8 807
GOVERNANCE AND COMMUNICATION	MANAGER FINANCIAL SERV : ADMIN	14 045	14 279	15 268	17 522	18 403	18 403	19 728	19 007	18 048
GOVERNANCE AND COMMUNICATION	ASSESSMENT RATES	–	–	808	2 945	1 945	1 945	2 466	2 634	2 770
GOVERNANCE AND COMMUNICATION	COMPUTER CENTRE	1 978	2 636	2 663	2 632	3 111	3 111	4 415	4 865	5 041
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	PAYROLL MANAGEMENT	–	–	–	–	–	–	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	SUPPLY CHAIN MANAGEMENT	3 337	3 532	4 004	4 608	4 650	4 650	5 088	5 382	5 727
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	VALUATIONS	2 212	4 127	2 120	1 704	1 504	1 504	1 700	1 833	1 986
GOVERNANCE AND COMMUNICATION	MANAGER TECHNICAL SERV : ADMIN	663	576	801	(708)	(481)	(481)	601	440	346
GOVERNANCE AND COMMUNICATION	MANAGER COMMUNITY SERV : ADMIN	835	858	1 043	911	1 399	1 399	1 037	1 027	971
GOVERNANCE AND COMMUNICATION	MECHANICAL SERVICES	685	1 191	1 235	1 495	1 370	1 370	1 581	1 685	1 833
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MUNICIPAL BUILDINGS & LAND	5 154	6 218	3 596	6 025	3 666	3 666	4 553	4 759	5 009

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

Strategic Objective	Goal	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY ADMINISTRATION	6 698	7 592	7 143	8 522	8 497	8 497	9 301	9 991	10 804
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	ELECTRICITY DISTRIBUTION	159 635	198 889	212 588	234 877	236 581	236 581	256 064	271 105	290 195
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	MAIN ROADS	562	603	517	627	510	510	408	408	408
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STORMWATER DRAINAGE	5 672	6 407	7 713	8 598	8 509	8 509	9 122	9 480	9 978
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	STREETS	16 501	24 563	28 347	34 007	33 006	33 006	36 184	38 808	42 150
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - RUITERBOS	–	22	9	31	62	62	68	72	76
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - BRANDWACHT	–	16	12	25	56	56	26	28	81
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - PINNACLE POINT	2 281	1 372	1 134	1 404	1 449	1 449	1 390	1 478	1 570
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - REGIONAL PL	7 974	9 519	10 167	12 157	11 544	11 544	12 349	13 202	14 079
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - GREAT BRAK	456	492	519	595	648	648	617	660	701
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - HERBERTSDAL	104	113	104	123	123	123	126	136	147
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : PURIF SERV - FRIEMERSHEIM	336	326	291	405	450	450	349	371	396
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - EXTERNAL	7 768	9 417	9 519	11 335	10 477	10 477	11 278	11 857	12 675
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	SEW : RETIC SERV - NETWORK	24 201	26 298	27 867	15 375	17 111	17 111	18 027	19 277	20 483
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - RUITERBOS	–	11	35	49	48	48	49	52	55
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - LODEWYKS	–	17	26	42	44	44	36	38	41
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIF WORKS - KLEIN BRAK	25 198	13 435	11 076	16 692	13 281	13 281	13 503	14 446	15 393
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - SANDHOOGTE	2 822	3 345	3 050	3 948	3 725	3 725	3 905	4 163	4 444
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - GREAT BRAK	2 584	2 027	2 694	3 104	2 966	2 966	2 843	3 041	3 267
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - FRIEMERSHEIM	297	322	445	540	578	578	530	562	599
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : PURIFWORKS - HERBERTSDALE	75	80	87	99	98	98	73	81	87
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : DISTRIBUTION SERVICES	31 009	31 295	32 250	23 125	23 220	23 220	25 626	27 078	28 731
DEVELOPMENT OF NEW SERVICES AND INFRASTRUCTURE	WATER : EXTERNAL SERVICES	77 979	34 230	53 739	36 900	45 401	45 401	45 343	47 869	50 895
LAND AND INTEGRATED HUMAN SETTLEMENTS	INTEGRATED HUMAN SETTLEMENTS	25 955	30 133	25 607	60 124	68 582	68 582	41 483	35 313	31 391
SPATIAL DEVELOPMENT AND ENVIRONMENT	TOWN PLAN & BUILDING CONTROL	9 397	11 422	11 348	12 787	12 172	12 172	12 913	13 694	14 749
SPORT, RECREATION AND CULTURE	TOWN HALL & COMMUNITY HALLS	3 423	3 553	3 690	4 286	4 523	4 523	4 856	5 190	5 515
SPORT, RECREATION AND CULTURE	PLANTATIONS	844	677	645	703	753	753	777	812	846
SPORT, RECREATION AND CULTURE	PARKS: HARRY GIDDY PARK	907	1 064	1 025	1 197	1 165	1 165	1 193	1 264	1 345
SPORT, RECREATION AND CULTURE	PARKS & RECREATION	15 301	32 396	17 954	18 206	17 763	17 763	18 867	19 890	21 097
SPORT, RECREATION AND CULTURE	SPORT GROUNDS	3 392	5 345	5 646	6 596	6 731	6 731	7 340	7 679	8 088
Allocations to other priorities										
Total Expenditure		601 224	1 137 197	671 245	731 814	760 921	760 921	781 184	818 141	862 958

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE

Strategic Objective	Goal	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
COMMUNITY DEVELOPMENT AND HEALTH	CEMETERIES	260	50	100	100	100	100	60	–	–
COMMUNITY SAFETY AND SECURITY	FIRE BRIGADE & RESCUE SERVICES	2 232	746	84	100	84	84	150	220	720
COMMUNITY SAFETY AND SECURITY	MUNICIPAL POLICE & TRAFFIC	1 979	191		20			25	–	–
COMMUNITY SAFETY AND SECURITY	SECURITY SERVICES	–	–		–			30	–	35
ECONOMIC DEVELOPMENT AND TOURISM	BEACHES	1 403	110	232	546	232	232	65	100	65
ECONOMIC DEVELOPMENT AND TOURISM	CARAVAN PARKS		300		1 170			20	460	415
ECONOMIC DEVELOPMENT AND TOURISM	CHALETs	322	80	1 100		1 100	1 100	–	–	–
GOVERNANCE AND COMMUNICATION	CARAVAN PARKS				200			–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	COUNCIL : GENERAL EXPENSES	110	12	60	–	60	60	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	MANAGER CORPORATE SERV : ADMIN	683	39	101	100	101	101	500	–	–
GOVERNANCE AND COMMUNICATION	MANAGER CORPORATE SERV : ADMIN	–	–	89	155	89	89	18	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER CORPORATE SERV : ADMIN	–	–	196	119	196	196	250	290	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	HUMAN RESOURCES	33	276	46	15	46	46	30	50	50
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	LIBRARIES	163	330	260	89	260	260	65	–	41
GOVERNANCE AND COMMUNICATION	LIBRARIES:D'ALMEIDA	10	9					60	–	–
GOVERNANCE AND COMMUNICATION	LIBRARIES :ELLEN VAN RENSBURG	2	13					–	–	–
GOVERNANCE AND COMMUNICATION	LIBRARIES :HARTENBOS		48					–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	SOCIO-ECON.PLANNING/DEVELOPM.	3 501	3 421	5	6	5	5	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER FINANCIAL SERV : ADMIN	640	24	274	15	274	274	15	10	10
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SUPPLY CHAIN MANAGEMENT	–	–	81	14	81	81	66	–	69
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	INCOME SECTION	–	–	10	22	10	10	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	COMPUTER CENTRE	854	2 623	65	–	65	65	–	–	–
GOVERNANCE AND COMMUNICATION	COMPUTER CENTRE	–	–	1 045	846	1 045	1 045	4 780	1 800	2 908
GOVERNANCE AND COMMUNICATION	SUPPLY CHAIN MANAGEMENT	47	60					–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	VALUATIONS		153	90	90	90	90	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	MANAGER CIVIL SERV : ADMIN	158	160	25	12	25	25	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER CIVIL SERV : ADMIN	–	–	10	10	10	10	20	60	60
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MANAGER COMMUNITY SERV : ADMIN	233	559	35	100	35	35	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	CLEANSING: REFUSE REMOVAL	12	560	96		96	96	4 458	5	3 205
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	CLEANSING: TRANSFER STATIONS							20	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	COMPUTER CENTRE	–	–		3			–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SOCIO-ECON.PLANNING/DEVELOPM.	–	–	571	150	571	571	246	28	111
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	ELECTRICITY ADMINISTRATION	–	–	10	10	10	10	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	ELECTRICITY DISTRIBUTION	–	–	796	820	796	796	1 635	532	3 875
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	FIRE BRIGADE & RESCUE SERVICES	–	–	2 041	2 150	2 041	2 041	755	650	50
GOVERNANCE AND COMMUNICATION	FIRE BRIGADE & RESCUE SERVICES	50	1 435	1 154	1 100	1 154	1 154	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	ELECTRICITY: DISTRIBUTION	220	1 338					–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	ELECTRICITY ADMINISTRATION	170	100	15	15	15	15	–	–	–
GOVERNANCE AND COMMUNICATION	MUNICIPAL BUILDINGS & LAND	623	25					–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	MUNICIPAL POLICE & TRAFFIC	615	915	470	460	470	470	105	–	260
GOVERNANCE AND COMMUNICATION	SPORT GROUNDS	65	500					–	–	–

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

Strategic Objective	Goal	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SPORT GROUNDS	–	–	553	286	553	553	140	75	75
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	PARKS & RECREATION	741	75	445	555	445	445	–	–	22
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SEWERAGE : RETIC SERV-EXTERNAL	10						–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SEWERAGE : PURIF SERV-REGIONAL PL	147	354	151	255	151	151	320	1 090	30
GOVERNNNANCE AND COMMUNICATION	SEWERAGE : PURIF SERV-FRIEMERSHEIM							15	25	18
GOVERNNNANCE AND COMMUNICATION	SEWERAGE : PURIF SERV-HER			24		24	24	–	–	–
GOVERNNNANCE AND COMMUNICATION	SEWERAGE : RETIC SERV-NETWORK	278	40	10	10	10	10	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	SEWERAGE : RETIC SERV-NETWORK	–		45	45	45	45	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	STREETS	1 002	1 170	1 529	1 605	1 529	1 529	895	770	150
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	TOWN HALL & COMMUNITY HALLS	165	179	61	61	61	61	53	–	75
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	TOWN PLAN & BUILDING CONTROL	80	23	30	30	30	30	402	50	211
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	WATER : DISTRIBUTION SERVICES	–	–	515	445	515	515	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	WATER : EXTERNAL SERVICES	–	–	84	200	84	84	–	–	–
GOVERNNNANCE AND COMMUNICATION	HUMAN SETTLEMENT		354					–	–	–
GOVERNNNANCE AND COMMUNICATION	WATER : EXTERNAL SERVICES	738						30	30	30
GOVERNNNANCE AND COMMUNICATION	WATER : DISTRIBUTION SERVICES	167	951	20	20	20	20	50	250	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	WATER :PURIFICATION WORKS-KLEIN BRAK	10	10	40	40	40	40	720	2 130	2 030
GOVERNNNANCE AND COMMUNICATION	PLANTATIONS		236					–	–	–
GOVERNNNANCE AND COMMUNICATION	CHALETS :DE BAKKE	178	313	180		180	180	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	LAW ENFORCEMENT	–	–	215	350	215	215	141	100	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	LEGAL SERVICES	–		299	310	299	299	440	550	650
LAND AND INTEGRATED HUMAN SETTLEMENTS	HUMAN SETTLEMENT	6 173	16 115	27 246	22 465	27 246	27 246	13 000	–	–
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	ELECTRICITY DISTRIBUTION	29 932	20 437	20 132	20 240	20 132	20 132	22 749	19 450	21 645
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	STORMWATER DRAINAGE	4 305	980	6 117	6 710	6 117	6 117	10 236	6 238	10 376
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	STREETS	21 788	22 571	10 137	8 154	15 265	15 265	24 167	37 630	11 504
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	SEWERAGE	17 434	10 600	10 936	13 440	10 936	10 936	29 295	27 658	38 094
DEVELOPMENT OF NEW SERVICES & INFRASTRUCTURE	WATER	131 335	17 562	8 120	8 180	8 120	8 120	6 335	8 519	5 265
COMMUNITY DEVELOPMENT AND HEALTH	CLEANSING		3 445					–	–	–
COMMUNITY DEVELOPMENT AND HEALTH	CLEANSING :REFUSE REMOVAL SERV	1 945	1 949	2 210	2 410	2 210	2 210	–	–	–
COMMUNITY DEVELOPMENT AND HEALTH	CLEANSING :TRANSFER STATION				100			–	–	–
COMMUNITY DEVELOPMENT AND HEALTH	MUNICIPAL MANAGER : ADMIN		(5 500)	3 943	1 500	3 943	3 943	–	–	–
COMMUNITY DEVELOPMENT AND HEALTH	TOWN HALL & COMMUNITY HALLS	219	230	183	300	183	183	115	85	95
COMMUNITY DEVELOPMENT AND HEALTH	MUNICIPAL BUILDINGS & LAND			65	90	65	65	300	–	350
COMMUNITY DEVELOPMENT AND HEALTH	LIBRARIES			5 263	6 000	5 263	5 263	283	–	90
COMMUNITY DEVELOPMENT AND HEALTH	SOCIO-ECON.PLANNING/DEVELOPM.		2 000	5 811	4 000	5 811	5 811	148	340	150
SPORT, RECREATION AND CULTURE	PARKS & RECREATION	287	181	80	95	80	80	–	–	–
SPORT, RECREATION AND CULTURE	PARKS:HARRY GIDDY PARK	4	31					–	–	–
SPORT, RECREATION AND CULTURE	SPORT GROUNDS	2 958	2 291	3 907	4 380	3 907	3 907	–	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	CLEANSING							6	8	7
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	MUNICIPAL POLICE & TRAFFIC							–	30	30
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	ELECTRICITY ADMINISTRATION							15	15	15
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	STREETS							14	–	–
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	TOWN HALL & COMMUNITY HALLS							–	–	60
Allocations to other priorities										
Total Capital Expenditure		234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844

7.3. Budget-related Policies overview and amendments

OVERVIEW OF BUDGET-RELATED POLICIES

Proper budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the annual budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. The budget-related policies are reviewed annually during the budget preparation process.

Below is a list of the budget-related policies, including the purpose, last approval date of the policy and if any amendments need to be approved by Council.

Policy name	Purpose of Policy (what is included in the policy)	Last approved	Amendments to be approved (YES/NO)
Rates Policy	Prescribes uniform rates structures to give effect to its strategic objectives in terms of the IDP and Budget requirements	30/05/2013	YES
Tariff Policy	Prescribes uniform tariff structures on the levying of fees for municipal services provided	30/05/2013	YES
Customer care, Indigent, Credit control, Debt collection and Tampering policy	Sets a revenue collection target and outlines how the municipality will act against defaulters ; Specifies the framework for providing relief from the burden of rates and tariffs to registered or otherwise identified indigents	30/05/2013	YES
Cash Management and Investments policy	Deals with interest earned on investments and with raising both short and long-term debt	30/05/2013	YES
Asset management policy	Includes capitalisation benchmarks, depreciation norms, and maintenance requirements	30/05/2013	YES
Funding and Reserve policy	Includes policy on contributions to and withdrawals from funds and reserves, utilisation of unappropriated operating surpluses	30/05/2013	YES
Debt and Borrowing policy	This policy provides for the municipality to obtain short- and long-term debt and set out all conditions under which the municipality will be entitled to obtain such debt	30/05/2013	YES
Expenditure policy	Guidelines on expenditure procedures, stipulations of payments, process to follow when unauthorised, irregular, fruitless & wasteful expenditure occurs	30/05/2013	YES
Budget policy	This policy strives to set out the budgeting principles and responsibilities as well as the process of transferring an approved budgetary provision from one operating cost element or capital project to another during a municipal financial year	New (Combination)	YES
Supply Chain Management Policy	Demand, acquisition, disposal and logistics around the procurement of goods and services	30/05/2013	YES

The above-mentioned draft policies are attached to the budget documentation as Annexure B.

KEY AMENDMENTS TO BUDGET-RELATED POLICIES

The changes to the specific policies in Annexure B is shown as track changes, the additions to the policies are underlined whilst a deletion has been scratched threw.

The following highlights the key amendments to the budget-related policies:

* Rates Policy

Section 5.8 - Rebate to pensioners: Included medical unfit pensioners irrespective of age and taken out the criteria that disallowed rebate if the pensioner is the owner of more than one property

Section 10.3 - Refunds in terms of payments made with regard to clearance certificates not to seller but to transferring attorney

* Tariff Policy

Section 11.4 - Inclusion of Protected areas as being exempted from property rates

Section 11.6, 11.7 and 17.4 - Rebate to pensioners to included medical unfit pensioners irrespective of age and take out the criteria that disallowed rebate if the pensioner is the owner of more than one property

Section 17.5 - Discount for schools based on learner numbers

* Customer Care, Indigent and Credit Control and Debt Collection Policy

Section 3(c) - Included working capital as an objective of credit control and debt collection

Section 7.22 - Allows to open tenant accounts without owner approval if certain conditions is met

Section 10.3 - Changed the criteria for indigent and poor households. Taken out the criteria that disallowed qualification if the person is the owner of more than one property

* Cash management and Investment Policy

Section 2 - Changed the scope to include specifically the requirement to invest money not immediately required.

Section 3.7 - Include timeously reporting as an objective of the policy

Section 7.7.2 - Changed the definition of working capital, spell-out the way it is calculated and set an acceptable norm for it

Section 8.2.3 - Changed the wording to include “as a bribe”

Section 8.2.7 & 8.12.5 - Include the principle not to discuss the cash position or future cash flows with investees

Section 8.8.1 & 8.8.2 – Include the principle that a competitive process from qualifying institutions as per 8.6.1 must be followed with every investment

Section 8.8.6 - Included the principle that diversification of the investment portfolio must be taken into consideration when two institutions quote the same rate

Section 8.9.7 - This section set the principle that the standard practice is to make investments directly with Banks, section 8.9.8 and 8.9.9 however did allow the use of agents under certain circumstances and therefore this section was changed in order to allow deviation from standard practice with reference to the two mentioned sections.

Section 8.9.12 - Allows no for the recognition of interest on the accrual basis.

* Asset Management Policy

As a general principle all references to “manager” has been change to “Senior Manager” and wording has slightly been changed to make some portions more understanding although the principles remained the same.

The rest of the changes are:

Section 4.2 - Changes to allow reference to the latest relevant GRAP standards

Section 7.4.3 - annual verification is only performed once a year within the new given time frames

Section 7.5.1 - Reference to the short-term insurance policy. This policy will be ready for Council’s approval prior to the commencement of the new financial year

Section 9.1.3. – All the detail descriptions has been taken out in section 9.1.3 as this is prescribed in the standards, heritage assets is also no longer part of Property, Plant and Equipment but a reporting line on its own.

Section 9.2.4 - the restriction that the components had to be agreed upon before the approval of the budget had been taken out

Section 10.2.4 - This section was included to prescribe what information senior managers must provide when donated assets have been received

Section 10.3 - Changes were made to describe the subsequent values at which each reporting line item should be carried in line with the prescribe standards of the Accounting standard board

Section 10.4 & 10.5 - Changes were made in order to align the policy to the prescriptions of depreciation with the prescribe standards of the Accounting standard board as well as to adjust to the current practices within the Municipality

Section 10.12 - The recognition criteria and the value at which the Finance lease should be recognised was brought in line with the prescribe standard of the Accounting standard board

Section 12 - The responsibility for disclosure is linked to the CFO

Section 13 - Guidance regarding the review of the policy is included

Annexure A - Set out the newest maximum expected useful life of the various asset groups in much more detail. This is a process of improving as it is implemented

* Funding and Reserves Policy

Apart from the numbering, styling and choice of wording within the policy no changes in the initial principles.

Sections 5.1.2.1, 5.1.2.2, 5.1.2.3 – Linking the responsibilities to the Chief financial Officer

* Debt and Borrowing Policy

Section 7.3.2.6 – Sets the principle that long-term debt may not be incurred to fund replacements

Section 7.6.2 - Sets the limit of 12% of the total operating expenditure on the repayment of debt

* Expenditure policy

Apart from the table of contents that has been updated the policy no changes were made to the policy since from November 2013

* Budget policy

The policy must be viewed as a total new policy.

The veriment policy was enhance by including the budget principles followed within the Municipality into a new budget policy that includes all the processes followed within Mosselbay Municipality.

The only major changes is Section 12 which determine the rules for rollover of projects and the funding thereof from one financial year to another.

* Supply Chain Management Policy

Section 16 - The wording right through the policy has been affected by the deletion of the old section 16. The principles of the previous 30 called “Formal written price quotations” was kept and collapsed into the new section “16. Written quotations”. This changed the wording in the throughout the policy.

The principles applied remains the same but the confusion between written quotation and formal written price quotations were taken out.

Section 36 – The listed of actions that will not be deemed as deviations has been expanded in order to include:

- Any machinery or other equipment serviced by the agent in terms of the warranty or service plan of that machinery or equipment.
- Training, courses and/or workshops provided by an accredited service provider.
- The use of restaurants for special Mayoral functions.
- The procurement of newspapers for municipal libraries and other municipal offices.
- The acquisition of food for municipal officials attending to an emergency as stipulated in the Municipality’s Overtime Policy as well as the Rations Policy.

Section 42 - Was changed to include that the principle of a healthy working capital position be incorporated into logistic management

Section 52 - Changes were made to include the appeal process

7.4. Overview of Budget Assumptions

Certain broad assumptions had been made on which the budget is based for the MTREF. These assumptions are based on external factors but also internal trends and factors. These assumptions provide a framework for setting priorities, determining service levels and allocating limited financial resources. This section provides a summary of the assumptions used in preparing the budget for the 2014/15 MTREF period.

EXTERNAL FACTORS

South Africa's economy has expanded over the past years, however the rate of growth has steadily declined, from 2.5% of GDP in 2012 to 1.8% in 2013. It is however projected to increase to 2.7% in 2014 and gradually increase to 3.5 % by 2016.

National Treasury also reminded Municipalities that they must adopt a conservative approach when projecting their expected revenues and cash receipts.

When framing the budget, this had a direct impact on the budget as the trends in income growth statistics are still very low, indigent and poor households are growing and property markets not re-acting to the low interest rates.

Another external factor which plays a major role in the framing of our budget is the recent drought situation in the Southern Cape Region. Although water consumption trend is still very volatile the usage over the past financial year shows a considerable increase in water consumption. This obviously has a very positive impact on the income from sale of water.

Consequently, municipal revenues and cash flows are expected to remain under pressure in the 2014/15 financial year.

CREDIT RATING OUTLOOK

No credit rating was done by any credit rating company, but the financial position of the municipality and management of our financial affairs are sound. A good rating can be expected that will favour Council if they want any bids from the open market for funding of infrastructure assets. Credit rating can be asked at a later stage.

INTEREST RATES FOR BORROWING AND INVESTMENTS

Council had resolved to take up an external loan for funding of a portion of the capital cost of the desalination plant. A total loan of R 30 million was taken up during the 2011/12 financial year. The budget provides for the interest on this loan.

Investments made with various financial institutions are strictly in compliance with the Municipal Finance Management Act and the municipality's Cash Management and Investment Policy. The average rate of return on investments for the 2013/2014 year is 5.686% and is estimated to be 5.546% for the 2014/2015 financial year.

RATES, TARIFFS, CHARGES AND TIMING OF COLLECTION

The following table shows the average increases in rates and tariff charges over the 2014/15 MTREF period:

	2014/15	2015/16	2016/17
Property Rates	6%	6%	6%
Electricity	7.39%	6%	6%
Water	6%	6%	7%
Sewerage	6%	6%	6%
Refuse	6%	6%	6%

The billing of the Property Rates is done on an annual basis during the month of July. All other tariff charges are billed on a monthly basis.

COLLECTION RATES FOR EACH REVENUE SOURCE AND CUSTOMER TYPE

The average collection rate in the cash collected from consumers expressed as a percentage of the amount billed and is currently 97.57% on a 12 month rolling period.

The average monthly collection rate for 2013/14 and the projections for the 2014/15 year are as follows:

	2013/14	2014/15
Property Rates (Average % of Monthly and Annual payments)	99.51%	100%
Electricity – Domestic consumers	99.20%	100%
Water	97.03%	97%
Sewerage (Average % of Monthly and Annual payments)	92.27%	93%
Refuse	95.44%	96%

As a result of negotiations with government departments, a higher collection rate is experienced. Good progress has also been made with the collection of old outstanding debts by strictly adhering to the Debt collection policy of the Municipality.

PRICE MOVEMENTS ON SPECIFICS

Purchase of bulk electricity from Eskom is budgeted at R 210 718 820 in the 2014/15 financial year, which is an estimated increase of 8%. The projected increase in bulk water purchases is estimated at 12% to a budget of R13 million in the 2014/15 financial year. Estimated growth for the 2015/16 year is 5,8% and 7% for the 2016/17 year.

AVERAGE SALARY INCREASES

The personnel budget is calculated by reviewing the individual posts that is currently filled in the municipal organogram, as well as previous years' expenditure on the salary budget. Provision is also made for the filling of vacant posts during the 2014/15 financial year.

The following table indicates the average increase in gross personnel wages and salaries and councillor allowances for the 2014/15 MTREF:

	2014/15	2015/16	2016/17
Councillor allowances	7%	6%	6%
Senior managers	6.8%	6.5%	6%
Other personnel	6.8%	6.5%	6%

INDUSTRIAL RELATIONS CLIMATE AND CAPACITY BUILDING

The rendering of cost-effective and sustainable services to the entire community with diligence and empathy, is one of the municipality's mission statements. In order to render this effective and efficient service the municipality is committed to invest in the staff of the municipality.

The municipality also participates in the Municipal Finance Management Internship Programme and has employed five interns undergoing training in various sections of the Finance directorate.

The municipality has several training initiatives available to its employees and has a Skills programme in place. Some of the mentioned training initiatives are as follows:

Training initiatives:
Minimum Competency level
IDP Learnership
Bricklayer, Plumbing & Carpentry Learnerships
Telemetric Water Sector Training Programme
Local Government Accounting Certificate
Local Government Advance Accounting Certificate
NQF 3 Water & Waste Water Learnership
Internship Programme

CHANGING DEMAND CHARACTERISTICS (DEMAND FOR SERVICES AND FREE OR SUBSIDISED BASIC SERVICES)

The growth in Mossel Bay has slowed down during the 2011 and 2012 financial years in terms of business activities.

In the property market there was an on-going drop in the building of new houses and developments, as a result of the economic climate. There is however signs that the demand for credit remains weak and that credit extended to households have started to increase.

The labour market remains sluggish. Unemployment increased from 21.8% at the end of 2008 to 25.7% mid 2011.

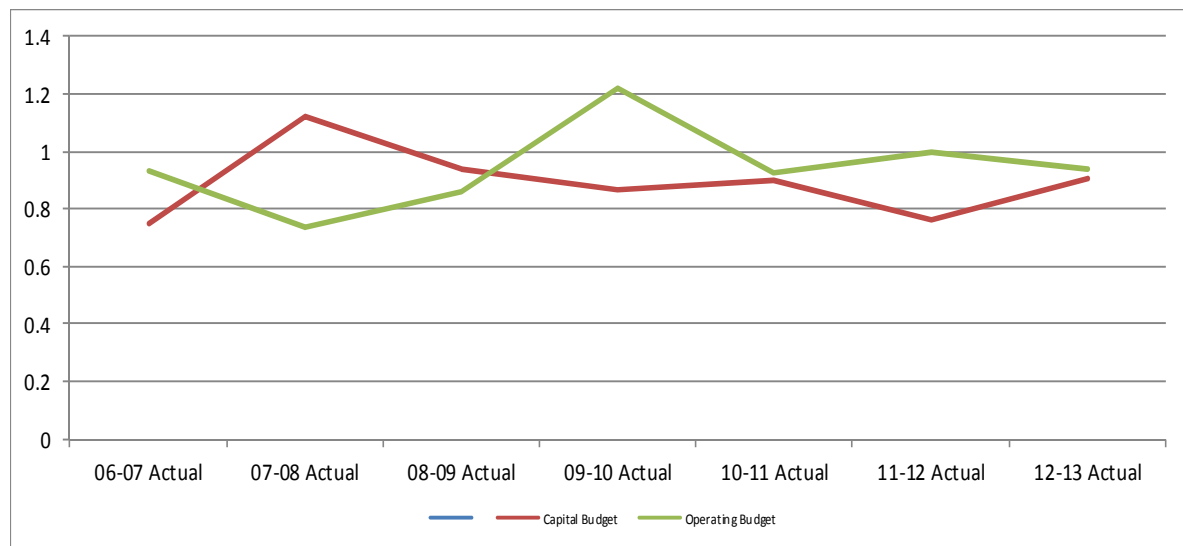
Mossel Bay is home to a number of poor households which causes unending housing and socio-economic backlogs. This is caused by the general influx of people from neighbouring towns, provinces and farms to seek employment and change their livelihood.

ABILITY OF MUNICIPALITY TO SPEND AND DELIVER ON PROGRAMS

Capital project expenditure for the 2012/13 financial year was 90.2% of the total capital budget. The capital spending is closely monitored by ways of monthly cash flows and monthly reporting to Council on capital expenditure. The projected capital spending for the 2013/14 financial year is 92%.

It is anticipated that 94% of the operating budget will be spent in the 2013/14 financial year.

The following graph shows the spending pattern on the capital and operating budget for Mossel Bay Municipality since the 2006/07 financial year:



7.5. Overview of Budget Funding

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- * Realistically anticipated revenue to be collected,
- * Cash backed accumulated funds from previous years' surpluses not committed for other purposes, and
- * Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement effectively means that Council must approve a balanced, credible and sustainable budget.

A Credible budget is a budget that:

- * Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality,
- * Is achievable in terms of agreed service delivery and performance targets,
- * Contains revenue and expenditure projections that are consistent with current and past performance,
- * Does not jeopardise the financial viability of the municipality, and
- * Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A Sustainable budget is a budget which reflects sufficient revenue and adequate corporate stability in order to fund and deliver on service delivery and performance targets.

FISCAL OVERVIEW

Mossel Bay Municipality reviews its financial sustainability, current financial positions and Medium Term Revenue and Expenditure Framework (MTREF) on an annual basis to enable the Municipality to deliver acceptable levels of services at affordable tariffs.

As at 30 June 2013 the Municipality's financial position was sound with total Cash & Cash equivalents to the value of R208 299 502. These funds are committed to various obligations which includes the full funding of the Capital Replacement Reserve to the value of R 59 783 414.

The following table shows the municipality's performance on the 2011/12 and the 2012/13 budgets:

BUDGET	2011/12			2012/13		
	Budget R'000	Actual R'000	% perform	Budget R'000	Actual R'000	% perform
Operating Revenue	693 617 877	655 743 026	94.5%	732 614 635	712 484 270	97.3%
Operating Expenditure	649 487 436	648 156 103	99.8%	688 563 638	646 147 805	93.8%
Capital Expenditure	144 811 672	110 671 497	76.4%	130 153 047	117 409 800	90.2%

The above table shows that the municipality realised 94.5% of its budgeted Revenue in the 2011/12 financial year and 97.3% during the 2012/13 financial year.

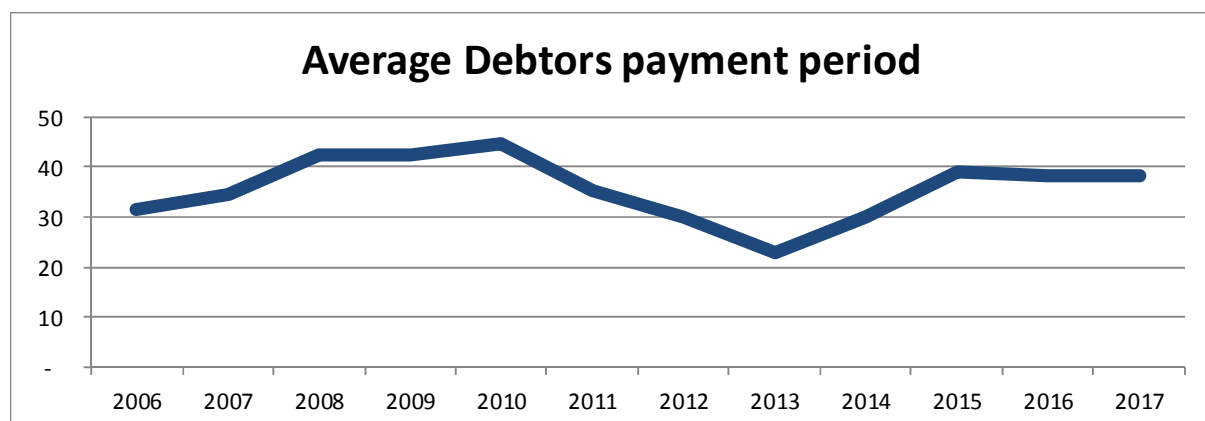
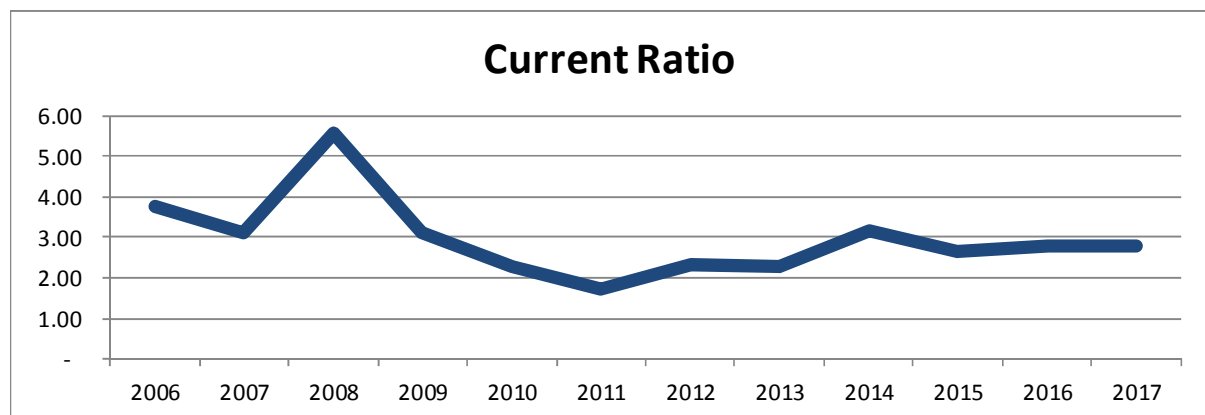
The above table shows that the operating expenditure budget for the 2012/13 financial year has realised with a 6.2% under-spending on the budget.

The capital expenditure budget is mainly funded by own internal funds and grants and subsidies from national and provincial government. The 2011/12 year shows capital expenditure of 76.4% and for the 2012/13 year a spending percentage of 90.2%.

The municipality prepared its 2012/13 Annual Financial Statements in accordance with the applicable GRAP standards and received an unqualified opinion from the Auditor-General.

Financial sustainability refers to financial accounts which reflect sufficient revenue and adequate corporate stability in order to fund and deliver on service delivery and performance targets. Following are graphs on the liquidity of the municipality showing the past performance and the planned future performance:

LIQUIDITY MEASUREMENT RATIOS



FUNDING OF OPERATING AND CAPITAL EXPENDITURE

Operating Budget:

The table below identifies the sources of funding for the 2014/15 **cash** operating budget:

<i>Source of Revenue</i>	<i>Amount</i>	<i>% of Total Rev Budget (2014/15)</i>
Property Rates	R 88 730 991	12.9%
Penalties Imposed and Collection Charges	R 1 550 000	0.2%
Service Charges	R 458 684 752	66.9%
Rent of Facilities and Equipment	R 5 988 796	0.9%
Interest Earned – External Investments	R 14 010 000	2.0%
Interest Earned – Outstanding Debtors	R 183 275	0.0%
Fines	R 6 381 505	0.9%
Licences and Permits	R 5 083 973	0.7%
Grants & Subsidies Received - Operating	R 91 528 645	13.3%
Other Revenue	R 13 731 093	2.0%
TOTAL	R 685 873 030	100.0%

Capital Budget:

The table below identifies the sources of funding for the 2014/15 capital budget:

<i>Funding Source</i>	<i>2014/15</i>	<i>% of Total Budget (2014/15)</i>
Capital Replacement Reserve (Internal)	R 77 643 544	63.0%
Municipal Infrastructure Grant	R 19 764 035	16.0%
Extended Public Works Programme	R 1 617 544	1.3%
Recoverable Developer	R 2 200 000	1.8%
Integrated National Electrification Programme	R 3 329 825	2.7%
Energy Efficiency and Demand Side Management	R 3 508 772	2.8%
External Loans	R 1 446 800	1.2%
Department of Human Settlement	R 13 000 000	10.5%
Community Development Workers	R 8 772	0.0%
Thusong Service Centre Grant	R 70 175	0.1%
Maintenance & Construction of Transport Infrastructure Grant	R 387 719	0.3%
Library Subsidy (Conditional Grant)	R 263 158	0.2%
TOTAL	R 123 240 344	100.0%

CAPITAL REPLACEMENT RESERVE

The 2013/14 capital budget is mainly funded from internal funds. The following table analyses the projected transactions of the C.R.R. from 01 July 2013 to 30 June 2017, based on the proposed capital and operational budgets attached hereto:

BALANCE AS AT 30 JUNE 2013: R 59 783 414

2013/14	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 52 153 791
- Land Sales	R 8 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 71 757 112

BALANCE AS AT 30 JUNE 2014: R 50 180 093

2014/15	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 55 441 081
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 77 643 544

BALANCE AS AT 30 JUNE 2015: R 33 977 630

2015/16	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 59 082 680
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 76 420 820

BALANCE AS AT 30 JUNE 2016: R 22 639 489

BALANCE AS AT 30 JUNE 2016:

R 22 639 489

2016/17	
CONTRIBUTIONS:	
- Revenue & Depreciation	R 62 300 400
- Land Sales	R 4 000 000
- Bulk Services Contributions	R 2 000 000
FINANCING CAPITAL BUDGET (CRR)	-R 78 417 022

BALANCE AS AT 30 JUNE 2017:

R 12 522 868

It is thus clear from the above that the present levels of financing of capital budgets from the C.R.R. are sustainable over the medium term, due to the cash contribution towards the C.R.R. from the operating budget. The Municipality's policy is to contribute an amount equal to the Depreciation costs of assets towards the C.R.R. on an annual basis.

It must however be stressed that it is of absolute importance that capital projects be prioritized to ensure that available funds are allocated towards the most important projects. A municipality will always have the challenge to allocate its limited resources amongst the vast number of needs of its community.

CASH BACKED RESERVES / ACCUMULATED SURPLUS RECONCILIATION

The following table shows a breakdown of the Cash and investments available and the application of these funds for the 2014/15 MTREF period:

WC043 Mossel Bay - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Cash and investments available									
Cash/cash equivalents at the year end	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792
Other current investments > 90 days	(0)	(0)	(0)	0	(0)	(0)	-	-	-
Non current assets - Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792
Application of cash and investments									
Unspent conditional transfers	23 987	19 128	7 626	9 500	-	-	4 309	8 592	12 526
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	11 615	19 128	14 464	11 000	15 000	15 000	15 500	16 000	16 500
Other working capital requirements	47 771	29 642	13 042	44 620	20 741	20 741	8 426	182	(9 009)
Other provisions	5 578	8 643	37 637	7 183	27 083	27 083	32 714	32 711	32 425
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	31 770	55 108	60 584	36 594	64 594	64 594	33 978	22 639	12 523
Total Application of cash and investments:	120 722	131 647	133 354	108 897	127 418	127 418	94 927	80 124	64 965
Surplus(shortfall)	76 250	65 827	74 945	120 103	109 117	109 117	141 650	159 783	184 827

The above table indicates clearly that the reserves and various other obligations of the municipality is fully cash backed.

The mentioned obligations include:

- Unspent conditional grants
- Current portion of Provisions
- Statutory requirements (E.g. Consumer deposits)
- Other working capital requirements (E.g. Creditors, debtors)

FUNDING MEASUREMENT

The following three tables show the various funding measures and whether the budgets are fully funded or not:

WC043 Mossel Bay Supporting Table SA10 Funding measurement

WC043 Murrumbidgee Bay Supporting Table SA to Funding measurement										
Description	MFMA section	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	196 971	197 474	208 300	229 000	236 534	236 534	236 577	239 907	249 792
Cash + investments at the yr end less applications - R'000	18(1)b	76 250	65 827	74 945	120 103	109 117	109 117	141 650	159 783	184 827
Cash year end/monthly employee/supplier payments	18(1)b	5.4	3.4	4.8	5.0	4.9	4.9	4.7	4.5	4.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	N.A.	12.8%	0.9%	(7.7%)	(5.3%)	(6.0%)	1.3%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	112.0%	92.8%	96.9%	92.1%	88.9%	88.9%	99.8%	99.5%	99.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	4.1%	3.5%	2.7%	2.6%	4.9%	4.9%	5.0%	5.1%	5.0%
Capital payments % of capital expenditure	18(1)c,19	99.9%	100.0%	100.0%	100.0%	100.5%	100.5%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	(1.4%)	1.2%	(2.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(17.3%)	26.1%	(46.9%)	74.8%	0.0%	0.2%	5.4%	6.4%
Long term receivables % change - incr(decr)	18(1)a	N.A.	(23.9%)	(56.9%)	107.9%	0.0%	0.0%	(8.3%)	(9.1%)	(2.0%)
R&M % of Property Plant & Equipment	20(1)(vi)	2.6%	3.4%	2.7%	3.0%	2.7%	2.7%	2.7%	2.7%	2.8%
Asset renewal % of capital budget	20(1)(vi)	6.9%	21.0%	14.6%	40.6%	36.2%	36.2%	42.4%	56.6%	49.3%
Supporting indicators										
% incr total service charges (incl prop rates)	18(1)a		18.8%	6.9%	(1.7%)	0.7%	0.0%	7.3%	6.0%	6.0%
% incr Property Tax	18(1)a		9.7%	8.4%	6.9%	0.2%	0.0%	6.3%	6.0%	6.0%
% incr Service charges - electricity revenue	18(1)a		22.6%	7.0%	3.9%	0.7%	0.0%	8.5%	6.0%	6.0%
% incr Service charges - water revenue	18(1)a		29.6%	6.6%	(10.3%)	4.1%	0.0%	8.5%	6.0%	6.0%
% incr Service charges - sanitation revenue	18(1)a		9.3%	0.9%	(21.4%)	(1.8%)	0.0%	4.0%	6.0%	6.0%
% incr Service charges - refuse revenue	18(1)a		11.8%	10.0%	(19.7%)	0.7%	0.0%	4.0%	6.0%	6.0%
% incr in Service charges - other	18(1)a		10.6%	10.4%	7.2%	(2.7%)	0.0%	3.7%	6.1%	6.0%
Total billable revenue	18(1)a	446 405	529 788	566 441	557 513	561 418	561 418	602 687	638 860	677 229
Service charges		442 383	525 494	561 745	552 156	556 131	556 131	596 698	632 523	670 490
Property rates		66 958	73 467	79 607	85 113	85 302	85 302	90 661	96 116	101 900
Service charges - electricity revenue		209 889	257 360	275 383	286 000	288 000	288 000	312 399	331 143	351 012
Service charges - water revenue		62 160	80 560	85 839	76 988	80 156	80 156	86 940	92 157	97 686
Service charges - sanitation revenue		47 791	52 237	52 732	41 462	40 716	40 716	42 347	44 872	47 573
Service charges - refuse removal		31 646	35 394	38 946	31 258	31 478	31 478	32 745	34 710	36 792
Service charges - other		23 939	26 476	29 239	31 335	30 480	30 480	31 605	33 525	35 528
Rental of facilities and equipment		4 022	4 295	4 695	5 358	5 286	5 286	5 989	6 337	6 739
Capital expenditure excluding capital grant funding		112 140	76 442	68 855	75 499	78 711	78 711	81 290	80 528	81 317
Cash receipts from ratepayers	18(1)a	524 130	547 260	585 504	544 878	547 643	547 643	653 905	681 972	718 620
Ratepayer & Other revenue	18(1)a	468 116	589 884	604 083	591 654	615 931	615 931	655 118	685 667	724 781
Change in consumer debtors (current and non-current)	(92)	(12 240)	13 952	(32 745)	(4 514)	(4 514)	(4 514)	28 231	3 448	4 437
Operating and Capital Grant Revenue	18(1)a	197 178	102 255	114 653	142 578	154 494	154 494	133 479	126 196	126 903
Capital expenditure - total	20(1)(vi)	234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844
Capital expenditure - renewal	20(1)(vi)	16 163	23 225	17 159	44 945	44 351	44 351	52 223	61 881	50 698
Supporting benchmarks										
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY								56 858	65 546	72 167
DoRA capital grants total MFY								28 220	28 595	25 874
Provincial operating grants								32 314	29 449	26 045
Provincial capital grants								13 730	125	39
Other subsidies								2 357	2 482	2 778
Total gazetted/advised national, provincial and district grants								133 479	126 196	126 903
Average annual collection rate (arrears inclusive)										
DoRA operating										
Finance Management Grant								1 333	1 377	1 553
Municipal systems improvement grant								819	967	1 018
Equitable share								50 022	58 430	64 611
Equitable share (Special contribution councillors)								4 683	4 891	5 110
								56 858	65 665	72 292
DoRA capital										
Municipal infrastructure grant								19 764	20 700	21 488
Integrated national electrification programme grant								3 330	4 386	4 386
Energy efficiency and demand side management grant								3 509	3 509	—
Expanded public works programme grant								1 618	—	—
								28 220	28 595	25 874
Trend										
Change in consumer debtors (current and non-current)		(92)	(12 240)	13 952	(32 745)	(4 514)	(4 514)	28 231	3 448	4 437

Description	MFMA section	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Total Operating Revenue		543 977	673 226	680 828	713 166	736 979	736 979	760 769	797 973	841 341
Total Operating Expenditure		601 224	1 137 197	671 245	731 814	760 921	760 921	781 184	818 141	862 958
Operating Performance Surplus/(Deficit)		(57 248)	(463 971)	9 583	(18 649)	(23 942)	(23 942)	(20 415)	(20 169)	(21 617)
Cash and Cash Equivalents (30 June 2012)								236 577		
Revenue										
% Increase in Total Operating Revenue			23.8%	1.1%	4.7%	3.3%	0.0%	3.2%	4.9%	5.4%
% Increase in Property Rates Revenue			10.6%	8.5%	7.2%	0.2%	0.0%	6.5%	6.0%	6.0%
% Increase in Electricity Revenue			22.6%	7.0%	3.9%	0.7%	0.0%	8.5%	6.0%	6.0%
% Increase in Property Rates & Services Charges			18.8%	6.9%	(1.7%)	0.7%	0.0%	7.3%	6.0%	6.0%
Expenditure										
% Increase in Total Operating Expenditure			89.1%	(41.0%)	9.0%	4.0%	0.0%	2.7%	4.7%	5.5%
% Increase in Employee Costs			6.3%	10.9%	12.0%	(1.7%)	0.0%	7.8%	5.8%	6.5%
% Increase in Electricity Bulk Purchases			27.0%	9.9%	9.8%	1.5%	0.0%	8.1%	5.8%	7.0%
Average Cost Per Budgeted Employee Position (Remuneration)				205225.7555	215464.1931			245615.3519		
Average Cost Per Councillor (Remuneration)				351033.4861	0			347867.9259		
R&M % of PPE		2.6%	3.4%	2.7%	3.0%	2.7%	2.7%	2.7%	2.7%	2.8%
Asset Renewal and R&M as a % of PPE		2.0%	4.0%	3.0%	5.0%	5.0%	5.0%	5.0%	6.0%	5.0%
Debt Impairment % of Total Billable Revenue		4.1%	3.5%	2.7%	2.6%	4.9%	4.9%	5.0%	5.1%	5.0%
Capital Revenue										
Internally Funded & Other (R'000)		112 058	74 331	68 156	74 533	77 641	77 641	79 844	77 521	79 517
Borrowing (R'000)		82	2 110	699	966	1 070	1 070	1 447	3 008	1 800
Grant Funding and Other (R'000)		122 139	34 230	48 555	35 213	43 827	43 827	41 950	28 719	21 527
Internally Generated funds % of Non Grant Funding		99.9%	97.2%	99.0%	98.7%	98.6%	98.6%	98.2%	96.3%	97.8%
Borrowing % of Non Grant Funding		0.1%	2.8%	1.0%	1.3%	1.4%	1.4%	1.8%	3.7%	2.2%
Grant Funding % of Total Funding		52.1%	30.9%	41.4%	31.8%	35.8%	35.8%	34.0%	26.3%	20.9%
Capital Expenditure										
Total Capital Programme (R'000)		234 279	110 672	117 410	110 712	122 538	122 538	123 240	109 248	102 844
Asset Renewal		16 163	23 225	17 159	44 945	44 351	44 351	52 223	61 881	50 698
Asset Renewal % of Total Capital Expenditure		6.9%	21.0%	14.6%	40.6%	36.2%	36.2%	42.4%	56.6%	49.3%
Cash										
Cash Receipts % of Rate Payer & Other		112.0%	92.8%	96.9%	92.1%	88.9%	88.9%	99.8%	99.5%	99.2%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0
Borrowing										
Credit Rating (2009/10)								0		
Capital Charges to Operating		0.1%	(2.5%)	0.5%	0.5%	0.8%	0.8%	0.7%	0.6%	0.6%
Borrowing Receipts % of Capital Expenditure		(1.4%)	1.2%	(2.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves										
Surplus/(Deficit)		76 250	65 827	74 945	120 103	109 117	109 117	141 650	159 783	184 827
Free Services										
Free Basic Services as a % of Equitable Share		4.5%	5.9%	5.0%	4.9%	4.9%	4.9%	4.2%	3.7%	3.4%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	1.4%	1.3%	1.3%	1.3%	1.3%	1.4%
High Level Outcome of Funding Compliance										
Total Operating Revenue		543 977	673 226	680 828	713 166	736 979	736 979	760 769	797 973	841 341
Total Operating Expenditure		601 224	1 137 197	671 245	731 814	760 921	760 921	781 184	818 141	862 958
Surplus/(Deficit) Budgeted Operating Statement		(57 248)	(463 971)	9 583	(18 649)	(23 942)	(23 942)	(20 415)	(20 169)	(21 617)
Surplus/(Deficit) Considering Reserves and Cash Backing		19 002	(398 144)	84 528	101 455	85 175	85 175	121 236	139 614	163 210
MTREF Funded (1) / Unfunded (0)		1	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		✓	✗	✓	✓	✓	✓	✓	✓	✓

The above table indicates that the 2014/15 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act.

SOURCES OF FUNDING

Rates, tariffs and other charges

Please refer to Annexure A with the total Rates, Tariffs and other sundry charges for the 2014/15 financial year.

New and Unspent Borrowing

WC043 Mossel Bay - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)	–	28 000	26 000	24 000	24 000	24 000	22 000	20 000	18 000
Local registered stock	495	459	564	400	400	400	350	300	250
Instalment Credit									
Financial Leases	522	1 760	1 457	2 700	2 700	2 700	2 550	2 400	2 400
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	1 017	30 219	28 021	27 100	27 100	27 100	24 900	22 700	20 650
Total Borrowing	1 017	30 219	28 021	27 100	27 100	27 100	24 900	22 700	20 650

Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	–	–	–	–	–	–	–	–	–

[Investments](#)**INVESTMENTS BY TYPE****WC043 Mossel Bay - Supporting Table SA15 Investment particulars by type**

Investment type	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	165 000	170 000	205 000	210 000	210 000	210 000	215 000	220 000	225 000
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	165 000	170 000	205 000	210 000	210 000	210 000	215 000	220 000	225 000
Consolidated total:	165 000	170 000	205 000	210 000	210 000	210 000	215 000	220 000	225 000

INVESTMENTS BY MATURITY

WC043 Mossel Bay - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
FNB: 74438302734	9 Mnts	Fixed Deposit	NO	Fixed	0.057	n/a	n/a	15 July 2014	15 000	618	(15 618)		-
ABSA BANK: 2073951761	8 Mnts	Fixed Deposit	NO	Fixed	0.0595	n/a	n/a	12 August 2014	10 000	396	(10 396)		-
INVESTEC BANK: DBJP14012251572	8 Mnts	Fixed Deposit	NO	Fixed	0.0615	n/a	n/a	16 September 2014	10 000	399	(10 399)		-
NEDCOR BANK: 03/7781005807/000123	9 Mnts	Fixed Deposit	NO	Fixed	0.0617	n/a	n/a	14 October 2014	20 000	896	(20 896)		-
NEDCOR BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0612	n/a	n/a	12 November 2014	10 000	446	(10 446)		-
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.062	n/a	n/a	21 November 2014	15 000	685	(15 685)		-
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0619	n/a	n/a	03 December 2014	10 000	451	(10 451)		-
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0625	n/a	n/a	12 December 2014	20 000	901	(20 901)		-
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.06355	n/a	n/a	22 January 2015	25 000	1 227	(26 227)		-
ABSA BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0627	n/a	n/a	12 February 2015	20 000	969	(20 969)		-
NEDCOR BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.06325	n/a	n/a	20 February 2015	25 000	1 222	(26 222)		-
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.06295	n/a	n/a	12 March 2015	15 000	706	(15 706)		-
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0631	n/a	n/a	23 March 2015	15 000	705	(15 705)		-
FNB - New Project	9 Mnts	Fixed Deposit	NO	Fixed	0.0625	n/a	n/a	15 April 2015	-	704	(15 704)	15 000	-
ABSA BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.06245	n/a	n/a	20 May 2015	-	481	(10 481)	10 000	-
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0627	n/a	n/a	12 June 2015	-	462	(10 462)	10 000	-
NEDCOR BANK - New Projected	8 Mnts	Fixed Deposit	NO	Fixed	0.0626	n/a	n/a	12 June 2015	-	827	(20 827)	20 000	-
NEDCOR BANK - New Projected	8 Mnts	Fixed Deposit	NO	Fixed	0.0595	n/a	n/a	23 July 2015	-	412		10 000	10 412
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0642	n/a	n/a	13 August 2015	-	699		15 000	15 699
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0601	n/a	n/a	10 September 2015	-	463		10 000	10 463
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0653	n/a	n/a	23 September 2015	-	1 020		20 000	21 020
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0658	n/a	n/a	22 October 2015	-	1 230		25 000	26 230
FNB - New Project	9 Mnts	Fixed Deposit	NO	Fixed	0.0645	n/a	n/a	12 November 2015	-	965		20 000	20 965
NEDCOR BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.06555	n/a	n/a	20 November 2015	-	1 226		25 000	26 226
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0623	n/a	n/a	11 December 2015	-	702		15 000	15 702
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.06325	n/a	n/a	18 December 2015	-	702		15 000	15 702
ABSA BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0646	n/a	n/a	28 January 2016	-	1 019		20 000	21 019
FNB - New Project	9 Mnts	Fixed Deposit	NO	Fixed	0.06305	n/a	n/a	18 February 2016	-	473		10 000	10 473
INVESTEC BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0639	n/a	n/a	11 March 2016	-	478		10 000	10 478
NEDCOR BANK - New Projected	9 Mnts	Fixed Deposit	NO	Fixed	0.0659	n/a	n/a	25 March 2016	-	1 036		20 000	21 036
													-
													-
Municipality sub-total									210 000		(277 096)	270 000	225 425
TOTAL INVESTMENTS AND INTEREST									210 000		(277 096)	270 000	225 425

Operating Grant allocations**WC043 Mossel Bay - Supporting Table SA18 Transfers and grant receipts**

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	41 817	36 191	44 615	49 363	49 363	49 363	57 089	65 788	72 439
Local Government Equitable Share	34 233	31 010	42 495	47 196	47 196	47 196	54 705	63 321	69 721
Finance Management	981	1 250	1 250	1 300	1 300	1 300	1 450	1 500	1 700
Municipal Systems Improvement	603	665	800	867	867	867	934	967	1 018
Provincial Management Support Grant	–	150							
Electricity Demand Side Management	6 000								
Expanded public works programme	–	3 116	70						
Greenest Municipality Award									
Provincial Government:	34 890	36 168	13 807	55 806	54 181	54 181	33 596	30 851	27 625
Housing	31 213	35 361	12 574	54 315	51 379	51 379	28 201	25 130	21 376
Community Development Workers	9	19	88		48	48	60	62	63
Libraries	731	761	927	1 041	1 041	1 041	3 937	4 173	4 424
Proclaimed Roads	–	11	47	35	35	35			
Subsidy - Housing Trust Fund	–			400	400	400			
Subsidy - Home owners education	1					–			
Subsidy - Integration rural settlements	205					–			
Subsidy - Housing operating balance	2 711					–			
Subsidy - Memorial Services					100	100			
Subsidy - Housing Emergency Kits				–	760	760	1 240	1 364	1 528
Subsidy - Newsletters	21	16	21	15	17	17	17	18	18
Thusong centre grant							141	104	216
Financial Management Support Grant			150	–	400	400			
District Municipality:	–	–	–	–	50	50	–	–	–
Eden District Municipality	–				50	50			
Other grant providers:	2 451	3 864	1 605	2 401	1 431	1 431	1 100	1 100	1 232
SETA	793	538	845	1 000	1 000	1 000	1 000	1 100	1 232
Masimambane	–					–			
Public Contributions	1 658	3 326	760	1 401	431	431	100		
Total Operating Transfers and Grants	79 157	76 223	60 026	107 570	105 025	105 025	91 785	97 739	101 296

Capital Grant allocations

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Capital Transfers and Grants									
National Government:	124 374	19 167	20 617	25 647	27 285	27 285	32 171	32 598	29 496
Municipal Infrastructure Grant (MIG)	13 974	14 943	17 156	19 940	19 940	19 940	22 531	23 598	24 496
Public Works	587	1 616	2 461	2 240	2 240	2 240	1 844	–	–
Water Affairs	–	–	–	–	–	–	–	–	–
Energy Efficiency & Demand Side Management	7 066	–	–	–	–	–	4 000	4 000	–
National Electrification Programme	7 435	–	1 000	–	–	–	3 796	5 000	5 000
Department of Mineral & Energy	–	2 333	–	3 444	5 082	5 082	–	–	–
Department of Social Services	3 141	–	–	–	–	–	–	–	–
Municipal System Improvement Grant	152	75	–	23	23	23	–	–	–
Drought Relief Grant	92 000	–	–	–	–	–	–	–	–
Department of Transport	–	–	–	–	–	–	–	–	–
Finance Management	19	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	–	200	–	–	–	–	–	–	–
Other capital transfers [insert description]	–	–	–	–	–	–	–	–	–
Provincial Government:	6 467	16 313	38 637	12 990	15 467	15 467	13 832	142	45
Housing	6 173	13 747	28 637	10 760	14 862	14 862	13 000	–	–
Financial Management Support Grant	–	50	–	–	–	–	–	–	–
Community Development Workers Grant	–	95	–	–	10	10	10	12	15
Department of Social Services	–	–	–	–	–	–	300	–	–
Thusong centre grant	–	–	–	–	–	–	80	130	30
Maintenance & Construction of Transport Infrastructure	–	–	–	–	–	–	442	–	–
Greenest Municipality Competition	–	–	–	–	120	120	–	–	–
Other	294	2 421	10 000	2 230	476	476	–	–	–
District Municipality:	1 862	–	–	–	–	–	–	–	–
<i>Eden District Municipality</i>	1 862	–	–	–	–	–	–	–	–
Other grant providers:	14 935	3 418	877	2 500	5 884	5 884	2 200	110	1 100
<i>Public Contributions</i>	14 935	3 418	877	2 500	5 884	5 884	2 200	110	1 100
<i>Masibambani</i>	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	147 638	38 898	60 132	41 137	48 636	48 636	48 203	32 850	30 641
TOTAL RECEIPTS OF TRANSFERS & GRANTS	226 795	115 121	120 158	148 707	153 661	153 661	139 988	130 589	131 937

7.6. Expenditure on allocations and grant programmes

Operating Grant expenditure

WC043 Mossel Bay - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	38 473	32 289	45 409	49 158	49 248	49 248	56 858	65 546	72 167
Local Government Equitable Share	34 233	26 905	42 495	47 196	47 196	47 196	54 705	63 321	69 721
Finance Management	1 128	737	1 142	1 202	1 276	1 276	1 333	1 377	1 553
Municipal Systems Improvement	681	313	740	761	776	776	819	848	893
Provincial Management Support Grant	2	131							
Electricity Demand Side Management	2 429	3 187							
Expanded public works programme		1 016	971						
Greenest Municipality Award			61						
Provincial Government:	29 603	24 625	15 756	55 806	55 662	55 662	33 571	30 830	27 591
Housing	25 923	23 819	14 667	54 315	52 784	52 784	28 201	25 130	21 376
Community Development Workers	7	18	88		48	48	53	54	55
Libraries	731	761	927	1 041	1 041	1 041	3 937	4 173	4 424
Proclaimed Roads	–	11	47	35	35	35			
Subsidy - Housing Trust Fund	–			400	400	400			
Subsidy - Home owners education	30								
Subsidy - Integration rural settlements	181								
Subsidy - Housing operating balance	2 711								
Subsidy - Memorial Services					100	100			
Subsidy - Housing Emergency Kits				–	760	760	1 240	1 364	1 528
Subsidy - Newsletters	21	16	21	15	17	17	17	18	18
Thusong centre grant							124	91	189
Financial Management Support Grant			7	–	477	477			
District Municipality:	–	–	–	–	50	50	–	–	–
Eden District Municipality	–				50	50			
Other grant providers:	1 335	3 043	2 672	2 401	1 723	1 723	1 100	1 100	1 232
SETA	863	353	848	1 000	1 000	1 000	1 000	1 100	1 232
Masimambane	89								
Public Contributions	383	2 691	1 824	1 401	723	723	100		
Total operating expenditure of Transfers and Grants:	69 410	59 957	63 838	107 365	106 682	106 682	91 529	97 477	100 989

Capital Grant expenditure

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Capital expenditure of Transfers and Grants									
National Government:	124 374	20 068	18 168	25 647	27 290	27 290	28 220	28 595	25 874
Municipal Infrastructure Grant (MIG)	13 974	15 928	15 106	19 940	19 946	19 946	19 764	20 700	21 488
Public Works	587	–	1 837	2 240	2 240	2 240	1 618	–	–
Water Affairs	–	–	–	–	–	–	–	–	–
Energy Efficiency & Demand Side Management	7 066	–	–	–	–	–	3 509	3 509	–
National Electrification Programme	7 435	2 596	877	3 444	5 082	5 082	3 330	4 386	4 386
Department of Mineral & Energy	–	105	–	–	–	–	–	–	–
Department of Social Services	3 141	–	–	–	–	–	–	–	–
Municipal System Improvement Grant	152	–	–	23	23	23	–	–	–
Drought Relief Grant	92 000	–	–	–	–	–	–	–	–
Department of Transport	–	–	–	–	–	–	–	–	–
Finance Management	19	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	–	1 439	348	–	–	–	–	–	–
Other capital transfers [insert description]	–	–	–	–	–	–	–	–	–
Provincial Government:	6 467	15 594	31 819	12 990	20 178	20 178	13 730	125	39
Housing	6 173	10 815	22 208	10 760	19 523	19 523	13 000	–	–
Financial Management Support Grant	–	–	44	–	–	–	–	–	–
Community Development Workers Grant	–	67	23	–	10	10	9	11	13
Department of Social Services	–	2 040	2 921	–	–	–	263	–	–
Thusong centre grant	–	–	–	–	–	–	70	114	26
Maintenance & Construction of Transport Infrastructure	–	–	–	–	–	–	388	–	–
Greenest Municipality Competition	–	–	–	–	120	120	–	–	–
Other	294	2 672	6 623	2 230	524	524	–	–	–
District Municipality:	1 862	–	–	–	–	–	–	–	–
Eden District Municipality	1 862	–	–	–	–	–	–	–	–
Other grant providers:	14 935	4 310	1 178	2 500	5 884	5 884	2 200	110	1 100
Public Contributions	14 935	4 310	1 178	2 500	5 884	5 884	2 200	110	1 100
Masibambani	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	147 638	39 972	51 165	41 137	53 352	53 352	44 150	28 829	27 013
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	217 048	99 930	115 003	148 502	160 034	160 034	135 679	126 306	128 003

7.7. Transfers and grants made by the municipality

WC043 Mossel Bay - Supporting Table SA21 Transfers and grants made by the municipality

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Cash Transfers to other municipalities										
<i>Insert description</i>										
Total Cash Transfers To Municipalities:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>										
Total Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State										
<i>Insert description</i>										
Total Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations										
<i>Insert description</i>										
Total Cash Transfers To Organisations	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals										
Grants & Donations-Public	560	564	665	279	279	279	-	299	320	342
Grants & Donations-SPCA	-	-	-	630	630	630	-	674	721	772
Grants & Donations - District	-	15	-	-	-	-	-	-	-	-
Grant In Aid-Services	2 244	2 141	3 825	-	-	-	-	-	-	-
Sub: Benefit Discount Scheme	331	300	274	250	250	250	-	237	248	263
Total Cash Transfers To Groups Of Individuals:	3 134	3 019	4 764	1 159	1 159	1 159	-	1 210	1 289	1 377
TOTAL CASH TRANSFERS AND GRANTS	3 134	3 019	4 764	1 159	1 159	1 159	-	1 210	1 289	1 377

7.8. Councillor allowances and employee benefits

VACANT POSTS TO BE FILLED

VACANT POSTS 2014/2015 - M1						
TASK GRADE	GRADE NUMBER	OCCUPATION	VOTE	DESCRIPTION		budget period
7	500001	Junior Secretary	11100	Municipal Manager	FROZEN	
10	500011	PA - Municipal Manager	11100	Municipal Manager	R 245 409	
7	100025	PA - Mayor	11112	Council	TEMP	
6	200043	Clerk	11126	Legal Services	R 145 474	
9	126007	Traffic Officer	11126	Legal Services	R 211 969	
11	500010	Admin Officer PMS	12200	Corporate Services	TEMP	
10	200038	Snr Admin Officer	12200	Secretariate	R 124 955	1.1.15
11	202012	Personnel Officer (Labour Relations)	12222	Human Resources	R 210 189	1.1.15
11	202010	EAP Practitioner	12222	Human Resources	R 145 569	1.1.15
15	500005	Manager SED	12242	Socio Economic	FROZEN	
11	500006	Admin Officer (Change Management)	12200	Socio Economic	TEMP	
6	500017	EPWP Admin Officer (Contract)	12242	Socio Economic	CONTRACT	
11	500018	Rural Development Officer	12242	Socio Economic	TEMP	
13	292901	Senior Accountant Assets	13300	Finance	R 350 332	
12	800025	Accountant Rates & Taxes	13300	Income	R 320 427	
5	800059	Clerk	13300	Income	R 126 354	
6	800053	Clerk (M2)	13300	Finance	R 145 474	
6	800063	Clerk	13300	Assets	R 145 474	
6	292906	Creditors' Clerk	13300	Expenditure	R 145 474	
6	803010	Clerk	13372	SCM	R 145 474	
6	803011	Clerk	13372	SCM	R 145 474	
15	402001	Manager Planning & Support	14400	Technical	R 559 964	
6	409001	Learner Process Controller	14472	Technical	R 145 474	
11	402002	Superintendent	14478/87	Sewerage	R 274 810	
6	406019	Learner Process Controller	14482	Water: KBR	R 145 474	
10	406025	Assistant Supervisor	14483	Water Purification	R 236 070	
13	403010	Chief Engineering Technician	14487	Water	R 330 332	
10	405001	Foreman	14488	Water	R 236 070	
10	406013	Artisan (Plumber)	14488	Water Works	R 236 070	
11	201009	Superintendent (Santos/De Bakke)	15524/44	Santos/De Bakke	TEMP	
5	201007	Clerk	15544	Charlets	TEMP	
9	604012	Foreman	15553	Street Cleaning	R 211 969	
8	203080	Supervisor	15570	Law Enforcement	FROZEN	
7	203076	Law Enforcement Officer	15570	Law Enforcement	R 131 114	1.10.14
7	407019	Supervisor	15582	Parks	R 174 818	
11	407050	Superintendent	15583	Plantation	TEMP	
11	203023	Assistant Superintendent	15585	Traffic	R 210 189	1.10.14
6	205045	(Law Enforcement Officer) Parking meter Technician - Snr Scholar Patrol	15585	Traffic	R 145 474	
9	203044	Traffic Officer	15585	Traffic	R 162 054	1.10.14
12	203008	Assistant Chief	15585	Traffic	R 295 331	1.8.14
9	203045	Traffic Officer - Grade II	15585	Traffic	R 195 331	1.8.14
9	203062	Traffic Officer - Grade II	15585	Traffic	R 195 331	1.8.14
7	203005	Snr Clerk	15585	Traffic	R 158 085	
13	401017	Assistant Town Planner	17742	Town Planning	R 357 954	
14	401020	Head: Building Control	17742	Town Planning	R 488 312	
11	401002	Building Control Officer	17742	Town Planning	R 274 810	
12	206000	Senior Technician	17742	Town Planning	R 349 192	
10	401021	Building plan Examiner	17742	Town Planning	R 236 070	
10	401004	Building Inspector	17742	Town Planning	R 236 070	
6	404012	Driver	17768	Streets	R 145 474	
13	2727201	Technician Planning & Project Management	17768	Technical	R 357 954	
6	802001	Valuation Clerk	17792	Town Planning	R 145 474	
13	301001	Housing Project Manager	17774	Housing	R 357 954	
6	301002	Field Worker	17774	Housing	FROZEN	
6	301003	Field Worker	17774	Housing	FROZEN	
6	301004	Field Worker	17774	Housing	FROZEN	
GRAND TOTAL					R 9 355 863	

VACANT POSTS 2014/2015 - M2					
TASK GRADE	GRADE NUMBER	OCCUPATION	VOTE	DESCRIPTION	Budget
3	126008	Cleaner	11126	Municipal Court	R 114 523
3	200105	Worker	12200	Corporate	R 114 523
3	406105	Worker	14472	Pinnacle Point	R 114 523
4	409010	Operator	14483	Water Sandhoogte	R 116 767
3	406100	Operator	14482	Water KBR	R 114 523
3	201010	Gate Guard	15544	Chalets	TEMP
2	604126	Worker	15552	Refuse Removal	R 112 320
2	604125	Worker	15552	Street Cleaning	FROZEN
2	604105	Worker	15553	Street Cleaning	FROZEN
2	604117	Worker	15553	Street Cleaning	FROZEN
2	604164	Worker	15553	Street Cleaning	FROZEN
2	2727001	Worker	15553	Street Cleaning	FROZEN
2	604130	Worker	15553	Street Cleaning	FROZEN
2	604132	Worker	15554	Transfer Station	R 112 320
2	406102	Worker	15554	Transfer Station	R 112 320
2	604102	Worker	15554	Transfer Station	R 112 320
4	407123	Operator	15582	Parks	R 116 767
4	407193	Operator	15592	Sport Grounds	R 116 767
4	701116	Electrical Assistant	16614	Electrical	R 116 767
4	701122	Electrical Assistant	16614	Electrical	R 116 767
5	701119	Electrical Assistant	16614	Electrical	R 126 354
4	701109	Electrical Assistant	16614	Electrical	R 116 767
4	701132	Electrical Assistant	16614	Electrical	R 116 767
5	701104	Electrical Assistant	16614	Electrical	R 126 354
4	407156	Electrical Assistant	16614	Electrical	R 116 767
4	701126	Electrical Assistant	16614	Electrical	FROZEN
4	701128	Electrical Assistant	16614	Electrical	FROZEN
Grand Total					R 1 865 170

NEW POSTS

It must be noted that the new posts shown below is not included in the budget for the 2014/15 financial year.

NEW POSTS 2014/2015						
GRADE NUMBER	TASK GRADE	OCCUPATION	VOTE	DESCRIPTION	Budget Period	AMENDED BUDGET
FINANCIAL SERVICES						
	6	Clerk Creditors	13300	Expenditure		R 145 474
	6	Senior Clerk	13372	SCM		R 145 474
				Sub-Total		R 290 948
TECHNICAL SERVICES						
	11	Supervisor	14468	Streets		R 274 810
	3	General Worker	14477	Sewerage	6 months	R 57 262
	10	Special Workman	14488	Water	6 months	R 124 955
	11	Electrical Foreman	16614	Electrical	6 months	R 145 569
				Sub-Total		R 602 596
COMMUNITY SERVICES						
	4	Operator	15592	Sport Grounds		R 116 767
	5	Learner Fire Fighters x 2 (GBR)	15560	Fire Brigade		R 252 708
				Sub-Total		R 369 475
TOWN PLANNING & BUILDING CONTROL						
HUMAN SETTLEMENT						
				GRAND TOTAL		R 1 263 019

BUDGET SCHEDULES – Councillor Allowances and Employee benefits**DISCLOSURE OF SALARIES, ALLOWANCES AND BENEFITS****WC043 Mossel Bay - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
<u>Councillors</u>							
Executive Mayor		747 603					747 603
Deputy Executive Mayor		602 548					602 548
Speaker		602 548					602 548
5 x Members of Executive Committee		2 831 425					2 831 425
19 x Part time Councillors		4 558 309					4 558 309
Locomotion claims		50 000					50 000
Total Councillors	–	9 392 433	–	–			9 392 433
<u>Senior Managers of the Municipality</u>							
Municipal Manager (MM)		1 614 640			134 500		1 749 140
Chief Finance Officer		1 362 542			113 500		1 476 042
Director Electricity Services		1 324 322			110 316		1 434 638
Director Corporate Services		1 092 631			91 016		1 183 647
Director Community Services		1 173 098			97 719		1 270 817
Director Development and Planning		1 170 528			97 505		1 268 033
Total Senior Managers of the Municipality	–	7 737 761	–	–	644 556		8 382 317
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	–	17 130 194	–	–	644 556		17 774 750

SUMMARY OF COUNCILLOR AND STAFF BENEFITS

WC043 Mossel Bay - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	5 930	7 373	7 682	8 724	8 168	8 168	8 740	9 264	9 820
Pension and UIF Contributions									
Medical Aid Contributions									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances	305	381	392	476	563	563	653	689	727
Sub Total - Councillors	6 235	7 754	8 074	9 200	8 731	8 731	9 392	9 953	10 547
% increase		24.4%	4.1%	13.9%	(5.1%)	—	7.6%	6.0%	6.0%
Senior Managers of the Municipality									
Basic Salaries and Wages	5 976	6 279	6 532	7 045	6 971	6 971	7 738	8 239	8 728
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus	796	899	480	604	604	604	645	688	735
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	6 772	7 178	7 012	7 649	7 575	7 575	8 382	8 927	9 463
% increase		6.0%	(2.3%)	9.1%	(1.0%)	—	10.7%	6.5%	6.0%
Other Municipal Staff									
Basic Salaries and Wages	97 995	105 126	113 175	129 214	124 958	124 958	139 605	147 354	156 840
Pension and UIF Contributions	17 130	18 873	20 536	24 972	23 648	23 648	26 430	27 903	29 684
Medical Aid Contributions	7 621	7 956	8 524	10 013	9 737	9 737	10 694	11 335	12 129
Overtime	8 362	6 788	8 285	7 418	8 735	8 735	7 536	8 000	8 657
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3 553	4 301	4 500	4 662	4 287	4 287	4 367	4 619	4 964
Cellphone Allowance	—	—	—	—	—	—	—	—	—
Housing Allowances	892	909	858	1 116	860	860	1 005	1 045	1 087
Other benefits and allowances	4 122	5 421	4 653	4 617	5 434	5 434	4 581	4 845	5 159
Payments in lieu of leave	3 167	1 166	2 291	2 349	2 349	2 349	2 500	2 675	2 889
Long service awards	1 406	1 427	1 388	1 451	1 451	1 451	1 441	1 556	1 680
Post-retirement benefit obligations	10 387	11 734	18 412	20 259	20 259	20 259	19 127	20 466	21 694
Sub Total - Other Municipal Staff	154 635	163 700	182 622	206 072	201 718	201 718	217 286	229 799	244 784
% increase		5.9%	11.6%	12.8%	(2.1%)	—	7.7%	5.8%	6.5%
Total Parent Municipality	167 642	178 631	197 707	222 921	218 024	218 024	235 060	248 679	264 794
		6.6%	10.7%	12.8%	(2.2%)	—	7.8%	5.8%	6.5%
TOTAL SALARY, ALLOWANCES & BENEFITS	167 642	178 631	197 707	222 921	218 024	218 024	235 060	248 679	264 794
% increase		6.6%	10.7%	12.8%	(2.2%)	—	7.8%	5.8%	6.5%
TOTAL MANAGERS AND STAFF	161 407	170 877	189 633	213 721	209 293	209 293	225 668	238 726	254 247

SUMMARY OF PERSONNEL NUMBERS

WC043 Mossel Bay - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	2012/13			Current Year 2013/14			Budget Year 2014/15		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	23	23	–				27	27	
Board Members of municipal entities	–	–	–						
Municipal employees									
Municipal Manager and Senior Managers	6	–	6	7	–	7	7		7
Other Managers	19	17	2	29	22	2	22	18	1
Professionals	19	14	–	74	69	–	32	31	–
<i>Finance</i>	4	4	–	45	41	–	16	15	
<i>Spatial/town planning</i>	6	1	–	7	6	–	5	5	
<i>Information Technology</i>	1	1	–	–	–	–			
<i>Roads</i>	–	–	–	2	2	–	2	2	
<i>Electricity</i>	–	–	–	1	1	–	1	1	
<i>Water</i>	–	–	–	2	2	–			
<i>Sanitation</i>	–	–	–	–	–	–			
<i>Refuse</i>	–	–	–	1	1	–			
<i>Other</i>	8	8	–	16	16	–	8	8	
Technicians	88	62	4	105	122	7	168	146	7
<i>Finance</i>	8	2	3	8	5	3	11	10	
<i>Spatial/town planning</i>	13	10	1	18	15	–	14	10	
<i>Information Technology</i>	2	2	–	4	4	–	3	3	
<i>Roads</i>	7	6	–	17	16	–	23	22	
<i>Electricity</i>	7	6	–	20	18	–	26	26	
<i>Water</i>	8	8	–	25	17	–	26	21	
<i>Sanitation</i>	–	–	–	–	–	–			
<i>Refuse</i>	3	2	–	13	8	–	14	14	
<i>Other</i>	40	26	–	–	39	4	51	40	7
Clerks (Clerical and administrative)	177	163	70	147	129	10	109	98	4
Service and sales workers	97	65	–	97	64	6	124	116	1
Skilled agricultural and fishery workers	–	–	–	–	–	–			
Craft and related trades	50	37	–	50	24	–	29	29	
Plant and Machine Operators	77	62	–	46	39	–	59	50	
Elementary Occupations	429	420	–	429	354	–	365	354	
TOTAL PERSONNEL NUMBERS	985	863	82	984	823	32	942	869	20
% increase				(0.1%)	(4.6%)	(61.0%)	(4.3%)	5.6%	(37.5%)
Total municipal employees headcount									
Finance personnel headcount	80	74	1						
Human Resources personnel headcount	13	12	–						

7.9. Monthly targets for revenue, expenditure and cash flow

BUDGETED MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

WC043 Mossel Bay - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote															
Vote 1 - MUNICIPAL MANAGER	1 844	3 996	954	1 520	2 899	701	1 346	2 127	934	925	1 788	18 537	37 570	33 851	36 182
Vote 2 - CORPORATE SERVICES	38	135	146	157	176	358	158	56	189	153	118	571	2 257	2 422	2 848
Vote 3 - FINANCIAL SERVICES	89 395	364	745	617	683	406	633	1 024	312	661	645	1 266	96 752	101 763	107 867
Vote 4 - TECHNICAL SERVICES	68 319	1 463	5 503	4 889	5 156	5 975	39 453	14 724	10 527	10 581	12 308	20 152	199 050	213 627	226 613
Vote 5 - COMMUNITY SERVICES	6 471	7 817	6 474	6 455	6 063	5 017	6 431	6 092	7 044	6 632	6 358	11 068	81 923	88 833	93 686
Vote 6 - ELECTRICITY SERVICES	33 220	26 156	26 950	25 944	26 456	28 191	26 816	28 470	28 292	26 800	27 642	28 120	333 057	354 186	371 024
Vote 7 - PLANNING & INTEGRATED SERVICES	952	476	6 321	2 985	3 428	6 533	5 982	1 401	5 868	3 969	5 451	13 243	56 611	36 509	33 535
Total Revenue by Vote	200 239	40 408	47 093	42 567	44 862	47 182	80 819	53 894	53 167	49 722	54 311	92 957	807 219	831 192	871 754
Expenditure by Vote to be appropriated															
Vote 1 - MUNICIPAL MANAGER	2 221	3 028	2 501	3 539	3 109	2 570	2 044	1 945	2 448	2 049	2 113	35 571	63 137	66 164	69 809
Vote 2 - CORPORATE SERVICES	2 684	2 854	2 999	3 292	2 905	3 290	2 946	3 433	2 773	3 073	2 717	(362)	32 605	33 864	35 868
Vote 3 - FINANCIAL SERVICES	2 407	3 158	2 986	2 743	3 310	3 457	2 679	2 753	3 061	2 855	2 764	(4 892)	27 282	27 022	26 545
Vote 4 - TECHNICAL SERVICES	8 249	8 127	8 467	9 011	9 368	11 149	8 758	11 114	11 053	8 082	8 942	34 418	136 740	144 852	154 066
Vote 5 - COMMUNITY SERVICES	8 661	10 215	10 707	10 162	11 032	13 645	11 645	10 630	10 738	10 018	10 598	30 057	148 111	159 164	168 167
Vote 6 - ELECTRICITY SERVICES	3 277	38 245	22 351	17 423	18 261	18 174	19 357	19 246	17 406	18 437	18 421	56 350	266 946	282 780	302 832
Vote 7 - PLANNING & INTEGRATED SERVICES	4 087	4 759	10 299	6 529	6 018	11 700	9 246	5 812	9 786	6 769	9 558	21 801	106 363	104 296	105 671
Total Expenditure by Vote	31 586	70 387	60 311	52 699	54 004	63 985	56 675	54 933	57 266	51 283	55 113	172 943	781 184	818 141	862 958
Surplus/(Deficit) before assoc.	168 653	(29 979)	(13 218)	(10 132)	(9 142)	(16 803)	24 144	(1 039)	(4 099)	(1 561)	(802)	(79 986)	26 035	13 051	8 796
Taxation												-	-	-	-
Attributable to minorities												-	-	-	-
Share of surplus/ (deficit) of associate												-	-	-	-
Surplus/(Deficit)	168 653	(29 979)	(13 218)	(10 132)	(9 142)	(16 803)	24 144	(1 039)	(4 099)	(1 561)	(802)	(79 986)	26 035	13 051	8 796

BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

WC043 Mossel Bay - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand															
Revenue - Standard															
<i>Governance and administration</i>	91 240	4 458	1 733	2 215	3 725	1 311	1 993	3 174	1 400	1 660	2 506	20 453	135 867	137 280	145 637
Executive and council	1 844	3 996	954	1 520	2 899	701	1 346	2 127	934	925	1 736	18 537	37 518	33 797	36 125
Budget and treasury office	365	371	674	479	554	254	296	841	130	447	457	1 094	5 961	5 509	5 825
Corporate services	89 032	92	105	216	272	356	351	206	335	289	313	822	92 388	97 974	103 687
<i>Community and public safety</i>	3 779	5 120	7 990	4 947	5 234	7 271	8 379	3 570	8 281	6 420	7 344	18 820	87 156	71 713	69 328
Community and social services	59	708	250	400	657	146	242	1 242	215	607	170	314	5 010	5 018	5 345
Sport and recreation	1 997	2 524	546	468	391	664	825	468	1 040	748	296	84	10 051	10 658	11 333
Public safety	1 703	1 868	1 346	1 683	1 509	400	1 921	1 166	1 838	1 869	1 959	6 365	23 626	25 747	26 476
Housing	20	20	5 848	2 397	2 677	6 061	5 391	695	5 189	3 196	4 919	12 057	48 468	30 290	26 173
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>	970	495	587	668	785	741	736	741	716	853	579	1 222	9 093	7 217	8 637
Planning and development	970	494	579	600	628	683	644	504	483	574	368	269	6 797	7 207	8 064
Road transport	0	0	8	68	157	58	92	237	233	280	210	953	2 296	10	573
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	104 249	30 335	36 783	34 737	35 118	37 859	69 712	46 409	42 770	40 788	43 882	52 462	575 103	614 981	648 153
Electricity	33 219	26 155	26 949	25 943	26 455	28 190	26 816	28 469	28 291	26 799	27 641	28 119	333 047	354 174	371 010
Water	6 080	2 854	4 377	4 134	5 159	5 487	39 692	15 385	9 798	10 944	11 568	19 122	134 601	143 316	151 526
Waste water management	62 239	(1 391)	1 126	755	(3)	374	(240)	(662)	729	(362)	740	916	64 220	70 082	75 086
Waste management	2 711	2 717	4 332	3 905	3 507	3 807	3 443	3 217	3 952	3 408	3 933	4 305	43 236	47 409	50 531
<i>Other</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	200 239	40 408	47 093	42 567	44 862	47 182	80 819	53 894	53 167	49 722	54 311	92 957	807 219	831 192	871 754
Expenditure - Standard															
<i>Governance and administration</i>	7 112	8 821	8 265	9 008	9 346	9 058	7 147	7 181	8 249	7 520	7 414	28 276	117 397	121 381	126 032
Executive and council	1 665	2 546	2 023	3 071	2 686	1 967	1 366	1 498	1 976	1 634	1 698	34 178	56 307	58 937	62 124
Budget and treasury office	2 051	2 780	2 600	2 344	2 898	2 929	2 279	2 349	2 644	2 448	2 354	(7 947)	19 728	19 007	18 048
Corporate services	3 397	3 495	3 642	3 593	3 762	4 163	3 503	3 334	3 629	3 437	3 363	2 046	41 362	43 437	45 861
<i>Community and public safety</i>	6 603	7 448	12 375	8 894	8 552	16 096	12 983	8 105	11 277	9 849	11 017	35 281	148 480	149 213	151 446
Community and social services	1 080	1 279	1 293	1 272	1 339	1 555	1 236	1 180	1 241	1 281	1 309	1 397	15 462	16 307	17 144
Sport and recreation	2 530	2 993	3 078	3 191	3 355	5 192	4 439	3 351	3 264	3 144	3 174	5 647	43 358	45 737	48 526
Public safety	2 624	2 771	2 736	2 672	2 750	3 358	2 964	2 924	2 928	2 922	2 951	16 576	48 177	51 856	54 386
Housing	368	405	5 267	1 759	1 108	5 991	4 344	650	3 844	2 502	3 583	11 661	41 483	35 313	31 391
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>	3 666	4 256	4 852	5 020	4 474	5 510	4 931	5 602	5 620	4 405	5 851	9 375	63 562	67 291	72 666
Planning and development	1 793	2 047	1 918	2 490	1 890	2 316	2 147	2 659	1 921	2 113	1 941	3 734	26 970	28 075	30 107
Road transport	1 874	2 209	2 934	2 530	2 584	3 194	2 784	2 943	3 699	2 292	3 910	5 641	36 593	39 217	42 559
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	14 204	49 862	34 820	29 777	31 632	33 320	31 609	34 045	32 121	29 510	30 830	100 011	451 740	480 251	512 809
Electricity	3 155	38 140	22 250	17 306	18 131	18 030	19 248	19 128	17 269	18 298	18 272	56 138	265 365	281 096	301 000
Water	5 614	5 084	5 478	6 138	6 172	7 473	5 532	7 981	8 191	5 235	5 750	23 260	91 909	97 330	103 512
Waste water management	3 009	3 466	3 492	3 306	3 740	4 277	3 823	3 760	3 356	3 305	3 643	14 176	53 352	56 562	60 187
Waste management	2 426	3 172	3 600	3 027	3 588	3 540	3 006	3 176	3 306	2 671	3 165	6 437	41 114	45 264	48 111
<i>Other</i>	0	0	0	0	0	0	4	0	0	0	0	0	5	5	5
Total Expenditure - Standard	31 586	70 387	60 311	52 699	54 004	63 985	56 675	54 933	57 266	51 283	55 113	172 943	781 184	818 141	862 958
Surplus/(Deficit) before assoc.	168 653	(29 979)	(13 218)	(10 132)	(9 142)	(16 803)	24 144	(1 039)	(4 099)	(1 561)	(802)	(79 986)	26 035	13 051	8 796
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	168 653	(29 979)	(13 218)	(10 132)	(9 142)	(16 803)	24 144	(1 039)	(4 099)	(1 561)	(802)	(79 986)	26 035	13 051	8 796

BUDGETED MONTHLY REVENUE AND EXPENDITURE (PER SOURCE / PER TYPE)**WC043 Mossel Bay - Supporting Table SA25 Budgeted monthly revenue and expenditure**

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source															
Property rates	88 942	(146)	(69)	(6)	(22)	16	206	35	38	39	39	39	89 111	94 458	100 125
Property rates - penalties & collection charges	78	119	122	138	137	130	124	135	132	171	136	128	1 550	1 659	1 775
Service charges - electricity revenue	26 117	25 877	25 286	24 985	25 126	27 617	26 330	26 336	26 442	25 977	26 296	26 011	312 399	331 143	351 012
Service charges - water revenue	2 602	2 725	2 533	3 028	2 775	2 814	32 290	9 608	6 629	8 385	6 747	6 804	86 940	92 157	97 686
Service charges - sanitation revenue	58 194	(1 419)	(1 490)	(1 414)	(1 441)	(1 476)	(1 428)	(1 457)	(1 457)	(1 484)	(1 454)	(1 327)	42 347	44 872	47 573
Service charges - refuse revenue	2 711	2 716	2 710	2 713	2 712	2 735	2 744	2 732	2 733	2 743	2 744	2 751	32 745	34 710	36 792
Service charges - other	17 267	2 658	770	843	1 102	903	4 244	694	1 257	1 072	590	203	31 605	33 525	35 528
Rental of facilities and equipment	412	607	675	471	386	602	564	469	519	439	302	544	5 989	6 337	6 739
Interest earned - external investments	1 638	1 689	550	1 470	1 992	129	1 243	160	851	836	1 466	1 986	14 010	14 711	15 446
Interest earned - outstanding debtors	16	16	15	15	17	15	14	16	16	15	15	14	183	194	186
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	1 274	1 427	936	1 250	1 056	21	1 407	728	1 424	1 478	1 485	5 895	18 382	19 485	20 656
Licences and permits	418	439	410	431	423	369	495	410	417	387	468	418	5 084	5 361	5 654
Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers recognised - operational	49	998	10 240	6 620	5 817	9 920	6 767	4 739	8 721	4 114	8 158	25 384	91 529	97 477	100 989
Other revenue	523	2 673	1 106	516	1 291	497	803	3 301	1 844	1 439	1 310	13 481	28 783	21 767	21 055
Gains on disposal of PPE	—	—	—	—	—	—	—	107	2	0	—	3	112	118	125
Total Revenue (excluding capital transfers and contri	200 239	40 377	43 797	41 059	41 373	44 294	75 803	48 013	49 567	45 611	48 303	82 334	760 769	797 973	841 341
Expenditure By Type															
Employee related costs	14 268	16 396	15 832	16 087	16 069	20 677	16 113	15 761	15 714	15 715	15 599	46 509	224 738	237 703	253 122
Remuneration of councillors	744	742	745	746	744	735	733	733	1 026	864	693	887	9 392	9 953	10 547
Debt impairment	—	—	—	—	—	—	—	—	—	—	—	30 180	30 180	32 293	33 907
Depreciation & asset impairment	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	55 441	59 083	62 300
Finance charges	—	—	21	—	19	756	—	22	22	—	—	1 941	2 781	2 920	3 095
Bulk purchases	608	34 718	18 552	15 566	15 126	14 109	17 076	15 624	15 679	14 907	14 937	46 817	223 719	236 695	253 263
Other materials	1 972	750	991	722	785	1 348	695	706	734	912	362	185	10 161	10 845	11 605
Contracted services	1 845	2 839	3 301	2 383	3 012	3 788	2 567	4 434	3 140	2 754	3 893	4 581	38 535	40 360	42 866
Transfers and grants	38	64	24	747	29	21	82	31	23	66	41	45	1 210	1 289	1 377
Other expenditure	7 492	10 258	16 225	11 827	13 601	17 931	14 782	12 855	16 272	11 444	14 969	36 244	183 900	185 812	189 620
Loss on disposal of PPE	—	—	—	1	—	—	6	149	35	0	—	935	1 127	1 189	1 255
Total Expenditure	31 586	70 387	60 311	52 699	54 004	63 985	56 675	54 933	57 266	51 283	55 113	172 943	781 184	818 141	862 958
Surplus/(Deficit)	168 653	(30 010)	(16 514)	(11 640)	(12 631)	(19 691)	19 129	(6 920)	(7 699)	(5 671)	(6 811)	(90 609)	(20 415)	(20 169)	(21 617)
Transfers recognised - capital	—	31	3 289	1 497	3 477	2 372	4 977	3 550	2 911	3 827	5 810	10 210	41 950	28 719	25 913
Contributions recognised - capital	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contributed assets	—	—	7	11	12	517	38	2 331	689	283	198	413	4 500	4 500	4 500
Surplus/(Deficit) after capital transfers & contributions	168 653	(29 979)	(13 218)	(10 132)	(9 142)	(16 803)	24 144	(1 039)	(4 099)	(1 561)	(802)	(79 986)	26 035	13 051	8 796
Taxation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	168 653	(29 979)	(13 218)	(10 132)	(9 142)	(16 803)	24 144	(1 039)	(4 099)	(1 561)	(802)	(79 986)	26 035	13 051	8 796

BUDGETED MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)**WC043 Mossel Bay - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated															
Vote 1 - MUNICIPAL MANAGER												-	-	-	-
Vote 2 - CORPORATE SERVICES												-	-	-	-
Vote 3 - FINANCIAL SERVICES												-	-	-	-
Vote 4 - TECHNICAL SERVICES												24 238	24 238	20 384	23 108
Vote 5 - COMMUNITY SERVICES												1 105	1 105	6 815	4 686
Vote 6 - ELECTRICITY SERVICES												23 049	23 049	22 845	19 650
Vote 7 - PLANNING & INTEGRATED SERVICES												22 047	22 047	21 764	18 688
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	70 439	70 439	71 808	66 132
Single-year expenditure to be appropriated															
Vote 1 - MUNICIPAL MANAGER												500	500	-	-
Vote 2 - CORPORATE SERVICES												5 441	5 441	3 225	2 314
Vote 3 - FINANCIAL SERVICES												181	181	109	40
Vote 4 - TECHNICAL SERVICES												10 762	10 762	13 049	16 454
Vote 5 - COMMUNITY SERVICES												7 552	7 552	6 183	2 670
Vote 6 - ELECTRICITY SERVICES												1 350	1 350	347	2 700
Vote 7 - PLANNING & INTEGRATED SERVICES												27 016	27 016	14 528	12 533
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	52 802	52 802	37 440	36 712
Total Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	123 240	123 240	109 248	102 844

BUDGETED MONTHLY CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)**WC043 Mossel Bay - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)**

Description R thousand	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard															
Governance and administration	-	-	-	-	-	-	-	-	-	-	-	6 122	6 122	3 334	2 354
Executive and council												500	500	-	-
Budget and treasury office												181	181	109	40
Corporate services												5 441	5 441	3 225	2 314
Community and public safety	-	-	-	-	-	-	-	-	-	-	-	16 333	16 333	6 155	6 794
Community and social services												817	817	661	455
Sport and recreation												1 310	1 310	4 400	5 339
Public safety												1 206	1 206	1 095	1 000
Housing												13 000	13 000	-	-
Health												-	-	-	-
Economic and environmental services	-	-	-	-	-	-	-	-	-	-	-	25 828	25 828	25 916	24 983
Planning and development												702	702	561	50
Road transport												25 126	25 126	25 355	24 933
Environmental protection												-	-	-	-
Trading services	-	-	-	-	-	-	-	-	-	-	-	74 938	74 938	73 783	68 653
Electricity												24 399	24 399	23 192	22 350
Water												17 433	17 433	16 909	21 803
Waste water management												28 182	28 182	28 870	23 937
Waste management												4 924	4 924	4 812	563
Other												20	20	60	60
Total Capital Expenditure - Standard	-	-	-	-	-	-	-	-	-	-	-	123 240	123 240	109 248	102 844
Funded by:															
National Government												28 220	28 220	28 595	21 488
Provincial Government												13 730	13 730	125	39
District Municipality												-	-	-	-
Other transfers and grants												-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	41 950	41 950	28 719	21 527
Public contributions & donations												2 200	2 200	1 100	1 100
Borrowing												1 447	1 447	3 008	1 800
Internally generated funds												77 644	77 644	76 421	78 417
Total Capital Funding	-	-	-	-	-	-	-	-	-	-	-	123 240	123 240	109 248	102 844

BUDGETED MONTHLY CASH FLOWS

WC043 Mossel Bay - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source															
Property rates	18 288	12 785	12 274	7 994	3 078	5 773	5 605	5 382	5 095	4 932	3 785	3 741	88 731	94 055	99 698
Property rates - penalties & collection charges	78	119	122	138	137	130	124	135	132	171	136	128	1 550	1 659	1 775
Service charges - electricity revenue	23 070	24 288	23 406	23 175	21 751	25 710	24 484	22 398	23 923	23 653	24 665	22 759	283 281	300 062	317 831
Service charges - water revenue	6 420	7 542	5 960	6 819	6 383	8 641	3 573	9 630	8 327	8 018	8 272	1 704	81 289	86 121	91 336
Service charges - sanitation revenue	4 976	5 091	3 749	4 165	1 509	2 932	742	2 719	2 567	2 622	1 812	1 647	34 533	36 514	38 793
Service charges - refuse revenue	2 473	2 486	2 501	2 512	2 552	2 548	2 553	2 715	2 733	2 743	3 240	1 501	30 557	32 371	34 334
Service charges - other	12 446	991	2 611	551	5 718	1 271	1 066	597	2 177	114	513	970	29 025	30 765	32 629
Rental of facilities and equipment	412	607	675	471	386	602	564	469	519	439	302	544	5 989	6 337	6 739
Interest earned - external investments	1 638	1 689	550	1 470	1 992	129	1 243	160	851	836	1 466	1 986	14 010	14 711	15 446
Interest earned - outstanding debtors	16	16	15	15	17	15	14	16	16	15	15	14	183	194	186
Dividends received												-			
Fines	429	509	365	481	412	21	474	246	478	496	499	1 970	6 382	6 645	7 174
Licences and permits	418	439	410	431	423	369	495	410	417	387	468	418	5 084	5 361	5 654
Agency services												-			
Transfer receipts - operational	49	998	10 240	6 620	5 817	9 920	6 767	4 739	8 721	4 114	8 158	25 640	91 785	97 739	101 296
Other revenue	350	367	733	500	598	(497)	187	1 344	376	659	778	8 337	13 731	12 459	11 723
Cash Receipts by Source	71 062	57 926	63 612	55 341	50 774	57 564	47 891	50 962	56 330	49 198	54 108	71 359	686 129	724 992	764 616
Other Cash Flows by Source															
Transfer receipts - capital	-	12 000	-	-	12 000	-	-	12 000	-	-	-	12 203	48 203	32 850	30 641
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	4 500	4 500	4 500	4 500
Proceeds on disposal of PPE	-	-	-	-	1 257	-	-	-	-	-	-	1 257	2 515	2 571	2 631
Short term loans												-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Decrease (Increase) in non-current debtors												-	-	-	-
Decrease (increase) other non-current receivables	8	8	8	8	8	8	8	8	8	8	8	8	100	100	20
Decrease (increase) in non-current investments												-	-	-	-
Total Cash Receipts by Source	71 112	69 976	63 662	55 391	64 082	57 614	47 941	63 012	56 380	49 248	54 158	89 369	741 947	765 513	802 907

BUDGETED MONTHLY CASH FLOWS (Continued)

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Payments by Type															
Employee related costs	14 268	16 396	15 831	16 087	16 069	20 677	16 113	15 761	15 714	15 715	15 599	23 441	201 670	213 006	226 858
Remuneration of councillors	744	742	745	746	744	735	733	733	1 026	864	693	887	9 392	9 953	10 547
Finance charges	–	–	21	–	19	756	–	22	22	–	–	1 941	2 781	2 920	3 095
Bulk purchases - Electricity	608	34 419	18 552	14 395	14 393	14 109	16 505	15 419	13 792	14 907	14 524	39 096	210 719	222 941	238 546
Bulk purchases - Water & Sewer	–	299	–	1 171	732	–	572	205	1 887	–	413	7 721	13 000	13 754	14 717
Other materials	1 972	750	991	722	785	1 348	695	706	734	912	362	185	10 161	10 845	11 605
Contracted services	1 845	2 839	3 301	2 383	3 012	3 788	2 567	4 434	3 140	2 754	3 893	4 581	38 535	40 360	42 866
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	38	64	24	747	29	21	82	31	23	66	41	45	1 210	1 289	1 377
Other expenditure	5 572	7 968	13 692	9 741	10 712	14 224	11 541	8 132	11 225	7 966	11 815	30 156	142 744	150 358	152 156
Cash Payments by Type	25 046	63 477	53 157	45 992	46 495	55 658	48 807	45 441	47 563	43 184	47 339	108 052	630 212	665 427	701 768
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	123 240	123 240	109 248	102 844
Repayment of borrowing	–	–	–	–	–	1 150	–	–	–	–	–	1 150	2 300	2 300	2 150
Other Cash Flows/Payments	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(1 154)	(13 849)	(14 791)	(13 741)
Total Cash Payments by Type	23 892	62 323	52 003	44 838	45 341	55 654	47 653	44 287	46 409	42 030	46 185	231 288	741 903	762 183	793 022
NET INCREASE/(DECREASE) IN CASH HELD	47 220	7 653	11 660	10 553	18 740	1 960	288	18 724	9 971	7 218	7 974	(141 919)	43	3 329	9 885
Cash/cash equivalents at the month/year begin:	236 534	283 754	291 408	303 067	313 620	332 361	334 321	334 609	353 333	363 305	370 523	378 497	236 534	236 577	239 907
Cash/cash equivalents at the month/year end:	283 754	291 408	303 067	313 620	332 361	334 321	334 609	353 333	363 305	370 523	378 497	236 577	236 577	239 907	249 792

7.10. Contracts having future budgetary implications

WC043 Mossel Bay - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
	Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand													
Parent Municipality:													
Revenue Obligation By Contract													
RO Water Reclamation to PetroSA													–
NEW Bank Contract													–
Plaza aquada lease													
DBSA Loan	30 000												
Desalination Plant													
Total Operating Revenue Implication	30 000	–	–	–	–	–	–	–	–	–	–	–	30 000
Expenditure Obligation By Contract													
RO Water Reclamation to PetroSA	13 279	436	458	494	519	545	572	601	631	662	695	730	19 622
NEW Bank Contract	2 223	2 334	2 474	2 598	2 728	–	–	–	–	–	–	–	12 356
Plaza aquada lease	76	82	89	96	103	112	121	130	141	152	–	–	
DBSA Loan	1 728	875	879	883	892	897	901	919	924	929	933	980	
Desalination Plant	15 401	4 517	4 742	4 980	6 830	7 171	7 530	7 906	8 301	7 803	8 115	8 521	
Total Operating Expenditure Implication	32 707	8 243	8 642	9 051	11 072	8 724	9 124	9 556	9 997	9 546	9 744	10 231	136 636
Capital Expenditure Obligation By Contract													
RO Water Reclamation to PetroSA	44 219												44 219
NEW Bank Contract													–
Plaza aquada lease													
DBSA Loan	4 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	
Desalination Plant	128 000												
Total Capital Expenditure Implication	176 219	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	198 219
Total Parent Expenditure Implication	208 926	10 243	10 642	11 051	13 072	10 724	11 124	11 556	11 997	11 546	11 744	12 231	334 855

7.11. Annual budgets and service delivery agreements – other external mechanisms**WC043 Mossel Bay - Supporting Table SA32 List of external mechanisms**

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
NONE					

7.12. Annual budgets and service delivery and budget implementation plans –internal departments

In terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), the mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan (SDBIP) is approved by the Mayor within 28 days after the approval of the budget.

The Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP. Mossel Bay Municipality's SDBIP for the 2013/14 financial year will therefore be approved by the Mayor 28 days after the approval of the 2013/14 Annual Budget.

A brief executive summary of the each department is given below:

Municipal Manager:

Description of services provided:

The Municipal Manager is responsible for promoting good governance; ensuring effective and efficient basic service delivery; ensuring effective and efficient institutional development and transformation; ensuring effective and efficient financial viability and management; promoting participative management; strategic planning; promoting Council's objectives by ensuring tasks are implemented. Legal Services also resorts under the office of the Municipal Manager

Description of Senior management capability and structure:

Dr M R Gratz – MBBCH D.A. BCom BCom (Hons)

17 Years municipal experience, 11 years as Senior Manager.

The staff compliment of the Directorate is as follows:

- 1 Personal assistant to Municipal Manager
- 1 Personal assistant to Executive Mayor
- 1 Executive Official: Strategic Services
- 1 Official: Full time Councillor support
- 7 officials: Legal Services

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Corporate Services:

Description of services provided:

The Directorate is responsible for SUPPORT SERVICES which include: The Secretariat-Administration & Council Support, Telephone Services, Typing Services, Archives, Switchboard, Cleaning and Security Services

HUMAN RESOURCES

CHANGE MANAGEMENT which include: Integrated Development Plan, Employment Equity and Performance Management System

SOCIO-ECONOMIC DEVELOPMENT (SED) which include: Social Development, Youth Development, HIV/AIDS, Gender, Disability and Elderly

LED AND TOURISM which includes: Tourism Development, SMME , Rural Development, Bee-Hives

INFORMATION TECHNOLOGY

Description of Senior management capability and structure:

E W Jantjies — B. Econ (HDE)

18 Years municipal experience, 6 ½ years as Senior Manager

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Departmental Capital programme:

Corporate services only 1 % of total Capital budget.

Financial Services:

Description of services provided:

Effective financial management of the Department. Deliver Financial Management and advisory services to all Departments. Reduce risk, ensure efficient and effective use of financial resources and ensure clean audit reports and sustainability within the Department.

Description of Senior management capability and structure:

The staff compliment of the Directorate is as follows:

- Chief Financial Officer
- 1 x Secretary
- 1 x Deputy Town Treasurer
- 4 x Section Heads
- 3 x Senior Accountants
- 1 x Assistant Accountant
- 8 x Accountants
- 3 x Administrative Officers
- 2 x Data Operators
- 50 x Clerks

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No changes were encountered to service levels and standards over the period covered in the MTREF.

Past year's performance:

All performance targets were met.

Risks to achieving revenue projections:

No major risks expected.

Future Risks

The implementation of new GRAP standards and more specific the implementation of a Standard Chart of Accounts as prescribed by National Treasury.

Technical Services:

Description of services provided:

The Technical Services Directorate is responsible for the provision and maintenance of the following infrastructure and services:

Electricity and Street Lighting:

Electricity is distributed to approximately 32190 industrial, commercial and domestic customers at voltages ranging between 230V and 66000V. Approximately 10 000 streetlights and floodlights are maintained by the department. Electricity is supplied in accordance with NRS 047 and 048 Standards and the Electricity Regulation Act.

Water and Sanitation:

Water is distributed to approximately 32 873 customers and sanitation service is provided to 33994 customers in accordance with the minimum service levels stipulated by DWA.

Technical Support Services:

This department provides managerial support for fleet maintenance, the maintenance and operation of water and sewerage pump stations, water purification plants, a desalination plant and waste water treatment plants.

Description of Senior management capability and structure:

S.Naidoo Pr Cert.Eng.

29 years municipal experience, 10 years as senior manager.

The staff complement of the directorate is as follows:-

1 x Director

1 x Secretary

4 x Section Heads

3 x Admin.posts

50 x Sanitation posts

77 x Water posts

61 x Electrical posts

17 x Mechanical posts

Changes to service levels and standards:

Services have been maintained at acceptable levels in accordance with the various legislative requirements.

Past year's Performance

The Directorate has handled a total of 72 capital projects with the following performance:-

Water Services :R8,418m (95% expenditure).

Sanitation Services :R9,832m (89% expenditure).

Electrical Services :R20,201m (98% expenditure)

The directorate was able to spend 99,9% of the infrastructure grant funding allocation for the 2012/13 financial year.

The Directorate was also able to undertake various maintenance and refurbishment tasks on electrical, mechanical and civil engineering infrastructure in accordance with preventative maintenance plans.

Alignment with the IDP

All performance objectives are linked to the IDP

A summary of revenue by source and operating and capital expenditure

Refer to the budget.

Risks to achieving revenue projections

The high cost of electricity and energy conservation measures could result in lower consumption and income from sales.

Description of major features of expenditure

Provision has been made on the operating budget for the operation and maintenance of the desalination and the reclamation plants.

The departmental capital programme

The directorate is responsible for approximately 31% of the overall capital budget.

Community Services:

Description of services provided:

The Community Services Directorate is responsible for the following services:

Traffic and Public Safety:

The department looks after traffic signs and road markings. They are also responsible for Law Enforcement, Driver's License and Traffic Control.

Fire and Rescue services:

This department's responsibility is amongst others Fire fighting & Prevention, Disaster Management and other emergency services.

Parks and Recreation:

The responsibility of Environment, Beaches and Sport is vested in this department.

Waste Management:

This department looks after Waste Management in all its forms as well as Air Noise Pollution.

Library services:

This department looks after 15 libraries which are situated in the municipal area including the rural areas.

Alignment of performance objectives to IDP:

The Directorate's performance objectives are derived from the IDP and filters down to the SDBIP. The five National Key Performance Areas are included in the IDP.

Past year's performance:

The directorate performed well and almost 90% of all targets were met.

Departmental Capital programme:

The Directorate is responsible for 16% of the municipality's capital programme. On average an expenditure rate of more than 90% is achieved and maintained.

Development and Planning:

Description of services provided:

The Directorate is currently responsible for planning (strategic planning and development control), building control (building plan examining, building inspectorate, maintenance of municipal buildings and outdoor advertising), human settlements (housing), environmental management, leasing and alienation of municipal properties and law enforcement pertaining to the Directorate.

Description of Senior management capability and structure:

The staff compliment of the Directorate is as follows:

- Director
- 3 x Heads of Sub-Directorates: Planning, Building Control and Human Settlements and Head of Legal Section
- 3 x Town Planning officials
- 3 x Section Heads: Plan Examining, Building Inspectorate and Human Settlements
- 1 x Environmentalist
- 6 x Building Inspectors
- 2 x Plan Examiners
- 2 x Building Technicians
- 12 x Administrative staff

Alignment of performance objectives to IDP:

Chapter 6.2 of the IDP KPA 2: Land & Integrated Human Settlements: Land & Integrated Human Settlements Strategy, Budget Alignment Number Lh.3.2.1

DEVELOPMENT OBJECTIVE

- The Municipality acts as an Agent for National and Provincial Government to provide affordable and quality housing to all the residents of Mossel Bay;
- To facilitate the required processes to ensure that all people have access to decent and affordable housing;
- To identify available land suitable for development to local people and investors from outside the Municipal area of jurisdiction;
- To ensure that the Mossel Bay SDF is properly adhered to when development applications are approved;
- 90% spending of DORA allocations earmarked for Human Settlements;
- To identify available land provided for a new cemetery;
- To promote the development of retirement villages.

CHALLENGES

- Insufficient funding from National and Provincial Government for all housing needs;
- Insufficient land available for Integrated Human Settlements

DEVELOPMENT ACTIVITIES

- Involve Ward Committees to obtain data on the number of people without proper housing especially backyard dwellers;
- Review availability of suitable land to provide for business, commercial and industrial development.

STRATEGIES/PERFORMANCE INDICATORS

- An Integrated Human Settlements Plan & Strategy be approved
- Densification as a possible housing strategy must be considered due to the lack of suitable land;
- Suitable land is to be identified;
- Cognisance must be taken that the Home Owners Education programme is proceeding well

Changes to service levels and standards:

No changes were encountered to service levels and standards over the MTREF period.

Past year's performance:

All performance targets were met.

Risks to achieving revenue projections:

No major risks or shifts in revenue patterns are expected.

Major features of expenditure & Departmental Capital programme:

Major features of expenditure (non-discretionary) are grant allocations for Human Settlement:

- 2014/2015 – R 41 201 000

7.13. Measurable performance objectives and indicators

FINANCIAL INDICATORS

The following schedule shows various performance indicators and benchmarks:

WC043 Mossel Bay - Supporting Table SA8 Performance indicators and benchmarks

PC043 Moseley Bay - Supporting Table SA6 Performance Indicators and Benchmarks										
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Borrowing Management</u>										
Credit Rating		Do not have credit rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	-2.5%	0.5%	0.5%	0.8%	0.8%	0.7%	0.6%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.1%	-4.7%	0.5%	0.6%	0.9%	0.9%	0.8%	0.7%	0.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-1.6%	1.3%	-3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	3.2%	54.8%	46.3%	74.1%	42.0%	42.0%	73.3%	100.3%	164.9%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	1.6	2.2	2.2	2.5	2.5	2.5	2.6	2.6	2.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.6	2.2	2.2	2.2	2.2	2.2	2.2	2.3	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	1.2	1.6	1.6	2.0	1.9	1.9	1.9	2.0	2.1
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		112.0%	92.9%	97.0%	92.1%	88.9%	0.0%	99.8%	99.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		112.0%	92.8%	96.9%	92.1%	88.9%	88.9%	99.8%	99.5%	99.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.9%	8.6%	10.5%	5.5%	9.1%	9.1%	8.8%	8.8%	8.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	90.0%	95.0%	93.6%	92.0%	92.0%	92.0%	92.1%	92.2%	92.0%
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		63.7%	41.8%	39.3%	34.9%	33.8%	33.8%	31.7%	29.2%	26.0%
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	17485110	17234906	23177734	16700623	16700623	16700623	16867630	17036306	17096235
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.12%	5.96%	8.26%	7.50%	7.50%	7.50%	7.20%	7.00%	6.80%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	839196	620917	1293000	596949	596949	596949	590980	579160	543211
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated	15.83%	9.12%	17.69%	15.00%	15.00%	15.00%	12.00%	10.00%	8.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.5%	25.3%	27.8%	29.7%	28.3%	28.3%	29.5%	29.8%	30.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.8%	26.5%	29.0%	31.3%	29.6%	29.6%	30.9%	31.2%	31.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.3%	6.0%	5.5%	5.4%	5.4%	5.4%	5.5%	5.3%	5.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.1%	6.7%	7.1%	8.8%	7.5%	7.5%	7.7%	7.8%	7.8%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	(27.4)	46.5	41.3	37.0	37.0	37.0	38.9	39.4	41.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.3%	10.6%	12.5%	6.8%	11.7%	11.7%	11.0%	10.9%	10.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.4	3.4	4.8	5.0	4.9	4.9	4.7	4.5	4.4

PROVIDING CLEAN WATER AND MANAGING WASTE WATER

- * Name of the Water Service Authority in the area and name of the Water Service Provider, and who actually manages the provision of drinking water and waste water management (if outsourced).

Mossel Bay Municipality is the Water Service Authority as well as the Water Service Provider.



- * The Blue Drop and Green Drop performance ratings (as determined by the Department of Water Affairs) applicable to all water and waste water services within the municipality, highlighting areas that require attention.

The Blue Drop certification took place during May 2012. The Mossel Bay and Friemersheim systems received Blue drop status. The Green Drop evaluations by the DWA took place during October 2012 and the confirmation sessions during February 2013. The Green Drop awards will take place during May 2013.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the Purification and Waste Water Treatment plants:

- Although process controllers have been trained and have received the necessary classification certification, this is a continuous challenge.
 - The licence applications and registrations for Mossel Bay WWTW and the General Authorisation for the Pinnacle Point WWTW are in the process of being finalised. Feedback from DWA is still required.
 - The in-house laboratory service staff must still be expanded to be in accordance with the recognised proficiency testing schemes required for the Blue/Green drop evaluations.
 - The Assistant Superintendant post in the Water Care section must be approved very urgently to comply with the stringent requirements of DWA.
- * The current status of the municipality's Water Safety Plan and measures to be taken in 2011/12 and over the MTREF to implement it.

The Water Safety Plan has been revised. There are no major outstanding issues that need to be addressed.

- * A brief outline of problems that the municipality is experiencing with regards to the management of drinking water and sewerage.

The municipality is still awaiting certain GA effluent water permits from DWA for Pinnacle Point and the finalising of the License application Mossel Bay WWTW. We strive to improve our water management for both water and waste water but still needs to strengthen our resources to achieve this.

The municipality has started a meter replacement program minimising losses through old under-reading meters, continuous bulk water distribution metering and improved water quality to reduce wasteful rinsing of pipe networks. As the zone metering system is developed, the focus can be specifically directed at any areas with higher losses. The aim of this effort is to reduce these costly losses far below the 10% generally accepted for municipalities.

The new desalination plant built with the financial assistance of PetroSA was practically completed ensuring the availability of 10 Mega litre of drinking water, reducing our risk dependency on dam water.

Should the need arise, the PetroSA component of 5 Mega litre per day could also be directed into the municipal supply system. This plant will be placed in Zero mode, allowing a new quota border, permitting town growth.

Outflow from the Hartenbos sewerage can be put through the reclamation plant built to extend the Mossel Bay water availability. The limited outflow could not always comply with the especially high normal standards for the Hartenbos River. Since the plant has been placed into zero production mode, the outflow quality has improved. Due to more stringent limits, the feeding dams to these works will have to be cleaned in future.

The small Friemersheim sewerage treatment plant has been rerouted to the large plant that was previously upgraded to improve outflow standards and only this plant must be upgraded to accommodate inflow from the new housing projects.

The treated effluent water from the Ruiterbos treatment works was routed to irrigate the community sport fields in Ruiterbos, thereby reducing any enrichment and risks of inflowing water to the Mossel Bay raw water supply system. This plant will also be enlarged in future.

Groundwater monitoring is required adjacent to all effluent treatment works to measure any possible pollution of ground water.

The raw water supply system via Amy Searl furrow has been abandoned due to risk of health to the water supply to Great Brak.

The Boggoms Bay town ship must be supplied with a conventional sewer system.

* An outline of the steps the municipality needs to take to address the problems noted.

The municipality must keep pressure on DWA to finalise effluent water permits.

The municipality has to continue with

- the meter replacement program,
- expand continuous bulk water distribution metering,
- improvement of water quality to reduce wasteful rinsing of pipe networks.

Cleaning of the Hartenbos sewerage plant evaporation pond, irrigation dam and vlei needs to be cleaned in future.

The main Friemersheim sewerage treatment plant has to be enlarged with 150kl/day capacity very soon to accommodate inflow from the new housing projects.

Upgrading of the Mossel Bay WWTW sludge drying beds and dewatering facilities needs urgent upgrading.

The legal processes towards the abandoning of the raw water supply system via Amy Searl furrow has to be finalised

Ground water measuring systems must be installed around effluent water treatment works.

The expansion of sewer systems to provide residents towards Great Brak must be kept in mind.

- * The 2012/13 budget and MTREF allocations proposed/made to fund the above measures.

Substantial amounts of money were earmarked towards roads and storm water services, away from water and sewer projects.

The municipality has to continue with

- the meter replacement program,
- expand continuous bulk water distribution metering,
- improvement of water quality to reduce wasteful rinsing of pipe networks.

Cleaning of the Hartenbos sewerage plant evaporation pond, irrigation dam and vlei needs to be cleaned in future.

The main Friemersheim sewerage treatment plant has to be enlarged with 150kl/day capacity very soon to accommodate inflow from the new housing projects.

Upgrading of the Mossel Bay WWTW sludge drying beds and dewatering facilities needs urgent upgrading.

The largest outstanding project is the link line from the desalination plant / Langeberg reservoir to the main water reservoirs in Heiderand from where the largest part of the town and densifications are fed.



MEASURABLE PERFORMANCE OBJECTIVES

Mossel Bay Municipality uses the Scorecard Model of performance management, which is aimed to measure the performance of the municipality in accordance with the set objectives and key performance areas. The scorecard is reviewed on an annual basis and is populated on a high level objective point of view. These high level objectives are then cascaded into each department's individual Service Delivery and Budget Implementation Plan.

Draft Top Level SDBIP 2014 - 2015**Municipal Manager**

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	Effective functioning of council measured in terms of the number of ordinary council meetings per annum	No of ordinary council meetings per annum	All	All	Director: Corporate Services	10	Minutes of Council meetings held	10	3	2	2	3

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	Effective functioning of the committee system measured by the number of committee meetings per committee per annum	No of sec 80 committee meetings per committee per annum	All	All	Director: Corporate Services	10	Minutes of Committee meetings held	10	3	2	2	3
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	The main budget is approved by Council by the legislative deadline	Approval of Main Budget before the end of June annually	All	All	Director: Financial Services	1	Minutes of Council meeting during which Main Budget was approved	1	0	0	0	1

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	The adjustment budget is approved by Council by the legislative deadline	Approval of Adjustments Budget before the end of February annually	All	All	Director: Financial Services	1	Minutes of Council meeting during which Adjustments Budget was approved	1	0	0	1	0
Municipal Manager	MTID11.12/G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Top Layer SDBIP approved within 28 days after the Main Budget has been approved	All	All	Municipal Manager	1	Signature of approval of Mayor on the Top Layer SDBIP	1	0	0	0	1

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	IDP reviewed and approved by the end of May	IDP approved by the end of May annually	All	All	Director: Corporate Services	1	Minutes of Council meeting during which reviewed IDP was approved	1	0	0	0	1
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	Ensuring performance by the timeous development and signing of the Section 57 performance agreements in adherence to the Performance Framework	No of signed performance agreements of section 57 managers by 31 July annually	All	All	Municipal Manager	6	Signed Performance agreements of all Section 57 performance agreements with the Municipal Manager	6	6	0	0	0
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Transformation and Institutional Development	Evaluate the performance of Section 57 managers in terms of their signed agreements	No of formal evaluations completed	All	All	Municipal Manager	2	Valuation report of each sec57 appointee and signed scoring sheets	2	1	0	1	0

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	Risk based audit plan approved for 2014	Plan approved by June 2014	All	All	Municipal Manager	1	Approved Risk Audit Plan	1	0	0	0	1
Municipal Manager	MTID11.12/G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	Functional performance audit committee measured by means of meetings where committee dealt with performance reports	# of meetings	All	All	Municipal Manager	2	Minutes of Performance Audit committee meetings	2	0	1	0	1

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as Total Actual Capital Expenditure/Approved Capital Budget x 100	The percentage of a municipality's capital budget spent on capital projects identified in the IDP for the 2013/14 financial year	All	All	Municipal Manager	95%	Annual Financial Statements & Annual Report	90%	0%	25%	60%	90%
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Improvement in operational conditional grant spending measured by the % spent	% of the grant spent	All	All	Municipal Manager	100%	Annual Financial Statements and sec 71 reports	100%	5%	30%	60%	100 %
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Improvement in capital conditional grant spending measured by the % spent	% of the grant spent	All	All	Municipal Manager	100%	Annual Financial Statements and sec 71 reports	100%	5%	30%	60%	100 %

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	MTID11.12/G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	Submit final Annual report and oversight report of council before 31 March 2014	Final Annual report and oversight report of council completed and submitted	All	All	Municipal Manager	1	Minutes of Council meeting where Draft Annual report has been submitted	1	0	0	1	0
Municipal Manager	MTID11.12/G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	Develop action plans to address the top 10 risks	Number of plans	All	All	Municipal Manager	10	Minutes of Audit Committee meeting during which Risks action plans were addressed	10	1	2	3	4

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Municipal Manager	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Governance and Communication	Compliance with all the relevant legislation tested annually	0 findings in the audit report on non-compliance with laws and regulations	All	All	Municipal Manager	0	Report of the Auditor General	0	0	0	0	0

Financial Services

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Financial Services	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Financial statements submitted by 31 August	Financial statements submitted to A-G	All	All	Deputy Town Treasurer: Financial Services	1	Annual Financial Statements	1	1	0	0	0
Financial Services	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Maintain a YTD debtors payment percentage of 96%	Payment % of debtors over 12 months rolling period	All	All	Head: Income	96%	Income statement report	96%	96%	96%	96%	96%

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Financial Services	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Financial Viability measured in terms of Cost coverage ratio	% Cost coverage ratio calculated as follows: (Available cash at particular time + investments)/ Monthly fixed operating expenditure x 100.	All	All	Director: Financial Services	new	Annual Financial Statements	440%	440%	0%	0%	0%
Financial Services	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Financial Viability measured in terms of debt coverage ratio	% Debt coverage ratio calculated as follows: (Total revenue received - Total grants)/debt service payments due within the year x 100.	All	All	Director: Financial Services	new	Annual Financial Statements	10,700%	10,700%	0%	0%	0%
Financial Services	MTID11.12/G&C11.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Compliance with GRAP to ensure effective capital asset management (PPE; Intangible; Investment Property and Heritage Assets)	0 findings in the audit report on non-compliance with GRAP	All	All	Deputy Town Treasurer: Financial Services	0	Report of the Auditor General	0	0	0	0	0

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Financial Services	MTID11.12/G&C1.1.10	To promote an efficient and financial viable organisation through an effective governance structure and open and transparent communication to all Stakeholders	Municipal Financial Viability and Management	Attain an unqualified audit opinion	Unqualified audit	All	All	Director: Financial Services	1	Report of the Auditor General	1	0	0	1	0

Corporate Services

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Corporate Services	MTID11.12	Improve employee skills levels in their respective positions to improve service delivery	Municipal Transformation and Institutional Development	Formal evaluation of individual performance	95% of formal evaluations done	All	All	Director: Corporate Services	90%	Report submitted to Executive Management and Audit Committee on formal evaluations done for individual staff performance	95%	0%	95%	0%	95%
Corporate Services	LED8.2	To create an enable environment for economic growth in the tourism industry and uplifting communities	Economic Development and Tourism	Implementation of the Local Economic Development and Tourism Strategy	Number of LED interventions/ activities / programmes implemented	All	All	Director: Corporate Services	4	Report to council, supported by photos of programmes /activities and attendance registers	4	0	2	0	2
Corporate Services	MTID11.12	Improve employee skills levels in their respective positions to improve service delivery	Municipal Transformation and Institutional Development	Targeted skills development measured by implementing 100% of the workplace skills plan by June annually	WSP plan submitted to LGSETA by 30 June annually	All	All	Director: Corporate Services	1	WSP Plan submitted to LGSETA	1	0	0	0	1

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Corporate Services	MTID11.12	Improve employee skills levels in their respective positions to improve service delivery	Municipal Transformation and Institutional Development	The % of the municipality's training budget spent, measured as Total Actual Training Expenditure/Approved Training Budget x 100	% of budget spent on scheduled training within the financial year	All	All	Manager: Human Resources	100%	100% of scheduled training completed	100%	25%	50%	75%	100%
Corporate Services	MTID11.12	Improve employee skills levels in their respective positions to improve service delivery	Municipal Transformation and Institutional Development	Preparation and submission of equity report for the municipality by 30 Sept annually	No of reports submitted by Sept annually	All	All	Head: Change Management Policy	1	Submission of a hard copy in Sept annually	1	1	0	0	0
Corporate Services	MTID11.12	Improve employee skills levels in their respective positions to improve service delivery	Municipal Transformation and Institutional Development	The % of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by Number of appointments in the three highest levels of management, which comply with the Employment Equity targets/ Total appointments made in three highest levels of management x 100.	% of appointments made in the three highest levels of management approved Employment Equity Plan	All	All	Director: Corporate Services	90%	Employment equity plan, staffing policy & monthly updates status of EE Plan and reporting to EE Forum on a quarterly basis, letters of appointments available at HR department	90%	90%	90%	90%	90%

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Corporate Services	MTID11.12/G&C11.10	To ensure the maximisation of community involvement in all municipal processes through an effective governance structures and open and transparent communication to all Stakeholders	Governance and Communication	Public participation of the IDP by facilitating engagements with the community where the IDP is work shopped.	No of public participation meetings conducted in all municipal wards where the draft IDP was work shopped	All	All	Director: Corporate Services	14	Minutes of IDP meetings with the community	14	0	0	0	14
Corporate Services	LED8.2	To create an enable environment for economic growth in the tourism industry and uplifting communities	Economic Development and Tourism	The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary employed in the EPWP programs for the period.	Number of people temporary employed in the EPWP programs.	All	All	Director: Corporate Services	400	EPWP statistics submitted	400	0	150	0	250

Community Services

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Community Services	SRC11.6	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Sport, Recreation and Culture	Sports fields are maintained measured by the % of the maintenance budget spent	% of Sport maintenance budget spent	All	All	Director: Community Services	90%	Promun Report of actual expenditure spent	90%	10%	40%	60%	90%
Community Services	SDE11.7	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Effective maintenance of refuse removal assets its approved budget	% of waste management maintenance budget spent	All	All	Director: Community Services	90%	Promun Report of actual expenditure spent	90%	10%	40%	60%	90%
Community Services	LED18.2	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Sport, Recreation and Culture	Complete projects to achieve blue flag status	Number of projects implemented aimed at attaining or maintaining Blue Flag Status	All	All	Director: Community Services	3	Accreditation letter of blue flag status	4	0	4	0	0

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Community Services	CS11.8	To create a healthy, safe and secure environment for the people of Mossel Bay	Community Safety and Security	Annually Review of the Disaster Management Plan incorporating risk reduction investigation to ensure level 1 compliance in conjunction with the district municipality and submit to District by end October	Plan completed and submitted to Council	All	All	Chief Fire Services	1	Minutes of Council meeting where the Disaster Management Plan has been submitted	1	0	1	0	0
Community Services	SDE11.7	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders in the Mossel Bay area	No of indigent account holders receiving free basic refuse removal monthly	All	All	Director: Community Services	6300	Quarterly statistics provided by the Dept of Waste Management	6,300	6,300	6,300	6,300	6,300
Community Services	SDE11.7	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of refuse removal, refuse dumps and solid waste disposal to all residential account holders in the Mossel Bay area	No of formal residential properties for which refuse is removed at least once a week	All	All	Director: Community Services	29700	Quarterly statistics provided by the Dept of Waste Management/ Promun Financial system	29,700	29,700	29,700	29,700	29,700

Planning and Integrated Services

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Planning and Integrated Services	LIHS9 .10	To facilitate access to affordable and quality housing to all the residents of Mossel Bay	Land and Integrated Human Settlements	Formalise the existing informal settlements in line with National & Provincial policies measured ito % of DORA allocation spent as set in terms of agreed targets	% of DORA allocation spent as set in terms of agreed targets	All	All	Director: Planning and Integrated Services	95%	% of DORA allocation spent as set in terms of agreed targets	95%	10%	40%	60%	95%
Planning and Integrated Services	LIHS9 .10	To facilitate access to affordable and quality housing to all the residents of Mossel Bay	Land and Integrated Human Settlements	Update the Integrated Human Settlement Plan	Plan submitted to Council	All	All	Director: Planning and Integrated Services	1	Plan submitted to Council	1	0	0	0	1
Planning and Integrated Services	LIHS9 .10	To facilitate access to affordable and quality housing to all the residents of Mossel Bay	Land and Integrated Human Settlements	Communication of the annual approved Integrated Human Settlement Plan	No of workshops with the community where the Integrated Human Settlement Plan is communicated to the Community	All	All	Director: Planning and Integrated Services	6	No of workshops with the community	6	3	3	0	0

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Planning and Integrated Services	G&C 11.10	To facilitate economic development and an investor friendly environment for job creation and an attractive CBD area with a well-developed port / waterfront area	Spatial Development and Environment	Implementation of the Coastal Management Strategy	No of projects completed as identified in strategy	8	Town Hall, Extensions 1,2,4,10,11,22,Tarka and Extension 6	Director: Planning and Integrated Services	3	No of projects completed as identified in strategy	3	0	0	0	3
Planning and Integrated Services	G&C 11.10	To facilitate economic development and an investor friendly environment for job creation and an attractive CBD area with a well-developed port / waterfront area	Spatial Development and Environment	Revision of zoning scheme plan by 30 June 2015	Revised plan submitted to Council	All	All	Director: Planning and Integrated Services	new	Revised plan submitted to Council	1	0	0	0	1

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Planning and Integrated Services	G&C 11.10	To facilitate economic development and an investor friendly environment for job creation and an attractive CBD area with a well-developed port / waterfront area	Spatial Development and Environment	Revision of capital contribution policy 31 March 2015	Revised policy submitted to Council by 31 March 2015	All	All	Director: Planning and Integrated Services	new	Revised policy submitted to Council	1	0	0	1	0
Planning and Integrated Services	RSW 11.2	To provide a public transport and services road infrastructure to the community of Mossel Bay and its tourist	Development of New Services and Infrastructure	Municipal roads capital spending measured by the % of budget spent	% spent of approved roads capital projects as approved budget	All	All	Director: Planning and Integrated Services	90%	Promun Report	90%	0%	20%	60%	90%
Planning and Integrated Services	RSW 11.2	To provide a public transport and services road infrastructure to the community of Mossel Bay and its tourist	Development of New Services and Infrastructure	Implementation of maintenance plan for roads as per approved budget	% of maintenance budget spent on resealing program of municipal roads	All	All	Director: Planning and Integrated Services	90%	Promun Report	90%	0%	30%	60%	90%

Technical Services

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Technical Services	E.11.5	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Electricity capital spending measured by the % of budget spent	% spent of approved electricity capital projects	All	All	Director: Technical Services	90%	Promun Report	90%	10%	30%	60%	90%
Technical Services	E.11.5	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Effective management of electricity provisioning systems evaluated to electricity losses	% of electricity losses calculated as kwh sold/kwh purchased.	All	All	Director: Technical Services	10%	Promun Sales / Purchases according to Eskom accounts	10%	15%	10%	10%	10%
Technical Services	W11.4	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses	% calculated as KL billed / kl used on monthly basis	All	All	Director: Technical Services	15%	Water billed as per Finance Statistics / water purified as per daily readings by Technical	15%	15%	15%	15%	15%
Technical Services	W11.4	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Excellent water quality measured by the quality of water as per SANS 242 criteria	% water quality level as per blue drop project	All	All	Director: Technical Services	90%	monthly laboratory reports	90%	90%	90%	90%	90%

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Technical Services	S11.3	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Monthly capital spending on waste water management.	% of spent approved budget of sanitation capital projects as per approved budget	All	All	Director: Technical Services	90%	Promun Report	90%	0%	20%	60%	90%
Technical Services	W11.4	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Water capital spending measured by the % of budget spent	% spent of approved water capital projects as per approved budget	All	All	Director: Technical Services	90%	Promun Report	90%	0%	20%	60%	90%
Technical Services	E.11.5	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Quantum of free basic electricity provided to registered indigent account holders connected to the municipal electrical infrastructure network	Provision of free basic electricity to indigent households in terms of the equitable share requirements measured in terms of quantum approved(Free kWh units of basic electricity per indigent household)	All	All	Director: Technical Services	50	Tariff list approved in the budget	50	50	50	50	50

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Technical Services	E.11.5	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of free basic electricity to registered indigent account holders connected to the municipal electrical infrastructure network	No of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	All	All	Director: Technical Services	6100	ltron prepaid system	6,100	6,100	6,100	6,100	6,100
Technical Services	E.11.5	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of electricity to formal residential properties connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering.	No of formal residential properties connected to the municipal electrical infrastructure network .	All	All	Director: Technical Services	29000	Promun financial system	29,000	29,000	29,000	29,000	29,000
Technical Services	E.11.5	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of electricity to informal residential properties in the JCC Asazani and Endlovini ASLA areas which are connected to the municipal electrical infrastructure network for prepaid electrical metering.	No of residential pre-paid meters registered on the Promun Financial system in the JCC Asazani and Endlovini ASLA informal areas that meet agreed service	All	All	Director: Technical Services	500	Statistics-Technical Department as totals are estimated	500	500	500	500	500

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
					standards										
Technical Services	S11.3	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets).	No of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	All	All	Director: Technical Services	6700	Promun financial system	5,300	5,300	5,300	5,300	5,300
Technical Services	S11.3	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of sanitation services to residential properties which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets).	No of residential properties which are billed for sewerage in accordance to the Promun financial system.	All	All	Director: Technical Services	25000	Promun financial system	25,000	25,000	25,000	25,000	25,000

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Technical Services	W11.4	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Monthly provisioning of free quantum of basic water in terms of the equitable share requirements to indigent households	Provision of free basic water per indigent household in terms of the equitable share requirements measured in terms of quantum approved.	All	All	Director: Technical Services	6	Tariff list approved in the budget	6	6	6	6	6
Technical Services	W11.4	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of clean piped water to registered indigent account holders which are connected to the municipal water infrastructure network.	No of indigent account holders receiving free basic water	All	All	Director: Technical Services	6800	Promun financial system	6,400	6,400	6,400	6,400	6,400
Technical Services	W11.4	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of clean piped water to formal residential properties which are connected to the municipal water infrastructure network.	No of formal residential properties that meet agreed service standards for piped water	All	All	Director: Technical Services	30000	Promun financial system	30,000	30,000	30,000	30,000	30,000

Directorate	IDP Ref	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Wards	Area	KPI Owner	Baseline	Source of Evidence	Annual Target	Sep-14	Dec-14	Mar-15	Jun-15
												Target			
Technical Services	W11.4	To create an environment for offering basic services to all communities in the Mossel Bay municipal area	Development of New Services and Infrastructure	Provision of clean piped water to informal areas by means of water stand pipes in informal areas which have a water meter attached, and are registered on the Promun financial system.	No of water stand pipes in informal areas	All	All	Director: Technical Services	47	Promun financial system	47	47	47	47	47

7.14. *Legislative compliance status*

Compliance with the MFMA requirements has been substantially adhered to through the following activities:

- *Budget and Treasury Office:* This office has been established in accordance with the MFMA.
- *Budgeting:* The annual budget is prepared in accordance with the MFMA and National Treasury regulations and requirements.
- *Financial reporting:* 100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial Government and National Treasury.
- *Annual Financial Statements:* The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance.
- *Annual report:* The annual report is prepared in accordance with the MFMA and National Treasury requirements.



7.15. Other supporting documentation

The following tables provide supporting information to the Annual Budget Tables as prescribed by the Budget and Reporting Regulations:

WC043 Mossel Bay - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
REVENUE ITEMS:									
Property rates									
Total Property Rates	66 598	74 559	81 334	87 018	87 471	87 471	93 251	98 846	104 776
less Revenue Foregone	1 713	2 813	3 477	3 556	3 819	3 819	4 139	4 388	4 651
Net Property Rates	64 886	71 746	77 857	83 463	83 652	83 652	89 111	94 458	100 125
Service charges - electricity revenue									
Total Service charges - electricity revenue	209 889	257 360	275 383	286 000	288 000	288 000	312 399	331 143	351 012
less Revenue Foregone									
Net Service charges - electricity revenue	209 889	257 360	275 383	286 000	288 000	288 000	312 399	331 143	351 012
Service charges - water revenue									
Total Service charges - water revenue	62 160	80 560	85 839	89 573	92 742	92 742	101 354	107 435	113 881
less Revenue Foregone				12 585	12 585	12 585	14 414	15 278	16 195
Net Service charges - water revenue	62 160	80 560	85 839	76 988	80 156	80 156	86 940	92 157	97 686
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	47 791	52 237	53 105	57 563	57 171	57 171	60 990	64 634	68 520
less Revenue Foregone			374	16 101	16 455	16 455	18 643	19 762	20 947
Net Service charges - sanitation revenue	47 791	52 237	52 732	41 462	40 716	40 716	42 347	44 872	47 573
Service charges - refuse revenue									
Total refuse removal revenue	31 646	35 394	38 946	41 459	41 678	41 678	44 428	47 093	49 919
Total landfill revenue	-	-	-	-	-	-	-	-	-
less Revenue Foregone	-	-	-	10 201	10 201	10 201	11 683	12 384	13 127
Net Service charges - refuse revenue	31 646	35 394	38 946	31 258	31 478	31 478	32 745	34 710	36 792
Other Revenue by source									
Other Revenue	13 366	50 361	25 365	22 942	32 114	32 114	28 783	21 767	21 055
Total 'Other' Revenue	13 366	50 361	25 365	22 942	32 114	32 114	28 783	21 767	21 055
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	97 995	105 126	113 175	129 214	124 958	124 958	139 605	147 354	156 840
Pension and UIF Contributions	17 130	18 873	20 536	24 972	23 648	23 648	26 430	27 903	29 684
Medical Aid Contributions	7 621	7 956	8 524	10 013	9 737	9 737	10 694	11 335	12 129
Overtime	8 362	6 788	8 285	7 418	8 735	8 735	7 536	8 000	8 657
Executive packages	6 772	7 178	7 012	7 649	7 575	7 575	8 382	8 927	9 463
Motor Vehicle Allowance	3 553	4 301	4 500	4 662	4 287	4 287	4 367	4 619	4 964
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	892	909	858	1 116	860	860	1 005	1 045	1 087
Other benefits and allowances	4 122	5 421	4 653	4 617	5 434	5 434	4 581	4 845	5 159
Payments in lieu of leave	3 167	1 166	2 291	2 349	2 349	2 349	2 500	2 675	2 889
Long service awards	1 406	1 427	1 388	1 451	1 451	1 451	1 441	1 566	1 680
Post-retirement benefit obligations	10 387	11 734	18 412	20 259	20 259	20 259	19 127	20 466	21 694
sub-total	161 407	170 877	189 633	213 721	209 293	209 293	225 668	238 726	254 247
Less: Employees costs capitalised to PPE	879	262	415	1 704	828	828	930	1 023	1 125
Total Employee related costs	160 528	170 616	189 218	212 017	208 465	208 465	224 738	237 703	253 122
Contributions recognised - capital									
List contributions by contract									
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	32 201	43 163	45 308	59 567	52 135	52 135	55 422	59 081	62 300
Lease amortisation	20	41	20	95	19	19	19	2	0
Capital asset impairment	–	–	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	32 221	43 204	45 328	59 663	52 154	52 154	55 441	59 083	62 300
Bulk purchases									
Electricity Bulk Purchases	125 374	159 227	174 921	192 060	195 002	195 002	210 719	222 941	238 546
Water Bulk Purchases	16 581	8 139	15 980	11 600	11 600	11 600	13 000	13 754	14 717
Total bulk purchases	141 956	167 366	190 901	203 660	206 602	206 602	223 719	236 695	253 263
Transfers and grants									
Cash transfers and grants	3 134	3 019	4 764	1 159	1 159	1 159	1 210	1 289	1 377
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–
Total transfers and grants	3 134	3 019	4 764	1 159	1 159	1 159	1 210	1 289	1 377
Contracted services									
Agency Paym-Account Print	430	359	481	590	480	480	620	651	690
AMR System	271	251	269	350	350	350	400	424	445
Agency payments - Beautification of CBD	–	38	21	40	40	40	–	–	–
Agency Payments - Cash Transit	187	176	173	228	236	236	236	248	260
Agency Payments-Cleansing Serv	2 081	958	3 694	3 340	3 910	3 910	4 100	4 305	4 563
Agency Payment-Cut of Grass	3 875	4 520	4 087	4 305	4 270	4 270	4 450	4 672	4 999
Agency Payments - Desalination Plant	–	3 305	4 534	4 517	4 517	4 517	4 500	4 725	5 009
Agency Payments-Gardening Serv	64	118	29	120	50	50	100	111	118
Agency Paym-Info Sys Maint	185	176	211	515	520	520	515	536	557
Agency Paym-Internal Auditors	815	826	1 203	1 225	1 225	1 225	1 350	1 350	1 451
Agency Payments-life Saving	889	929	983	1 039	1 039	1 039	1 100	1 188	1 283
Agency Paym-Meter Readings	912	1 036	1 061	1 177	1 160	1 160	1 400	1 442	1 529
Agency Paym-Prepaid System	4 063	5 301	5 378	6 200	6 200	6 200	7 000	7 280	7 717
Agency Paym-Refuse Recycling	81	88	95	1 150	150	150	150	162	178
Agency Paym-Refuse Removal	3 164	3 553	3 978	4 000	3 700	3 700	4 000	4 200	4 452
Agency Payments - R.O. Plant	2 500	3 680	3 344	736	735	735	750	788	851
Agency Payments-Sanitation Ser	1 022	765	1 031	1 600	1 400	1 400	1 500	1 575	1 638
Agency Paym-Security Services	1 247	810	1 302	1 287	3 906	3 906	4 876	5 120	5 427
Agency Paym-Transport Co.	138	180	220	351	345	345	388	407	423
Agency Paym-Add.Valuations	242	126	409	400	270	270	350	382	423
Agency Payment-Washing Linen	37	38	52	40	45	45	55	58	64
CID - Mossel Bay	–	–	–	444	444	444	466	494	523
Concessionary Fees- Indigent	145	177	183	232	210	210	230	244	266
sub-total	22 346	27 411	32 737	33 885	35 201	35 201	38 535	40 360	42 866
Allocations to organs of state:									
Electricity									
Water									
Sanitation									
Other									
Total contracted services	22 346	27 411	32 737	33 885	35 201	35 201	38 535	40 360	42 866
Other Expenditure By Type									
Collection costs	4 728	5 810	5 943	6 606	6 106	6 106	7 000	7 420	7 865
Contributions to 'other' provisions	–	15 224	–	0	0	0	0	0	0
Consultant fees	1 696	1 193	2 539	2 881	2 154	2 154	2 807	3 612	3 949
Audit fees	2 553	2 748	3 021	3 200	3 700	3 700	4 000	4 249	4 500
General expenses	50 741	68 236	64 677	68 618	86 249	86 249	85 711	87 576	90 966
Contributions to reserves	–	–	–	–	–	–	–	–	–
Other Transfers	26 011	25 819	27 967	–	–	–	–	–	–
Repairs and Maintenance	28 619	40 622	37 488	38 656	39 814	39 814	41 511	42 430	44 885
Topstructures	20 563	16 933	14 966	54 315	52 784	52 784	28 201	25 130	21 376
Fuel&Oil	4 216	5 219	5 854	6 192	6 583	6 583	7 171	7 744	8 287
Fair Value adjustment	–	465 719	–	1 500	1 500	1 500	1 500	1 560	1 622
Desalination plant - PetroSA	64 011	2 890	9 197	–	6 450	6 450	4 500	4 500	4 500
Actuarial loss	3 715	38 617	1 481	1 500	1 500	1 500	1 500	1 590	1 670
Total 'Other' Expenditure	206 852	689 029	173 132	183 468	206 839	206 839	183 900	185 812	189 620
by Expenditure Item									
Employee related costs									
Other materials	7 698	10 926	7 188	10 324	7 917	7 917	8 281	8 637	9 090
Contracted Services	1 618	2 297	1 603	2 191	–	–	–	–	–
Other Expenditure	19 304	27 399	28 697	26 141	31 898	31 898	33 230	33 794	35 795
Total Repairs and Maintenance Expenditure	28 619	40 622	37 488	38 656	39 814	39 814	41 511	42 430	44 885

WC043 Mossel Bay - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Vote 1 - MUNICIPAL MANAGER	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCIAL SERVICES	Vote 4 - TECHNICAL SERVICES	Vote 5 - COMMUNITY SERVICES	Vote 6 - ELECTRICITY SERVICES	Vote 7 - PLANNING & INTEGRATED SERVICES	Total
R thousand								
Revenue By Source								
Property rates	-	-	89 111	-	-	-	-	89 111
Property rates - penalties & collection charges	-	-	1 550	-	-	-	-	1 550
Service charges - electricity revenue	-	-	-	-	-	312 399	-	312 399
Service charges - water revenue	-	-	-	86 940	-	-	-	86 940
Service charges - sanitation revenue	-	-	-	42 347	-	-	-	42 347
Service charges - refuse revenue	-	-	-	-	32 745	-	-	32 745
Service charges - other	-	4	542	11 173	7 758	7 966	4 164	31 605
Rental of facilities and equipment	-	950	3	77	3 370	-	1 589	5 989
Interest earned - external investments	14 000	-	-	-	-	-	10	14 010
Interest earned - outstanding debtors	12	-	-	-	-	-	171	183
Dividends received	-	-	-	-	-	-	-	-
Fines	-	-	-	-	18 372	-	10	18 382
Licences and permits	-	-	-	-	5 074	10	-	5 084
Agency services	-	-	-	-	-	-	-	-
Other revenue	14 524	48	3 593	3 060	108	1 232	6 219	28 783
Transfers recognised - operational	9 034	1 176	1 953	31 183	14 145	4 596	29 441	91 529
Gains on disposal of PPE	-	-	-	6	89	15	2	112
Total Revenue (excluding capital transfers and contri	37 570	2 178	96 752	174 786	81 660	326 218	41 606	760 769
Expenditure By Type								
Employee related costs	30 772	20 719	22 997	31 395	70 699	18 167	29 987	224 738
Remuneration of councillors	9 392	-	-	-	-	-	-	9 392
Debt impairment	-	-	2 000	12 000	13 900	1 700	580	30 180
Depreciation & asset impairment	255	2 254	340	18 930	13 035	5 713	14 915	55 441
Finance charges	197	404	16	2 117	17	-	30	2 781
Bulk purchases	-	-	-	13 000	-	210 719	-	223 719
Other materials	33	112	16	8 794	921	166	119	10 161
Contracted services	878	1 739	1 245	8 171	17 697	8 183	622	38 535
Transfers and grants	973	-	-	-	-	-	237	1 210
Other expenditure	20 429	7 324	621	42 174	31 570	22 277	59 504	183 900
Loss on disposal of PPE	207	52	47	159	272	21	369	1 127
Total Expenditure	63 137	32 605	27 282	136 740	148 111	266 946	106 363	781 184
Surplus/(Deficit)	(25 567)	(30 427)	69 470	38 046	(66 451)	59 272	(64 757)	(20 415)
Transfers recognised - capital	-	79	-	19 764	263	6 839	15 005	41 950
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	4 500	-	-	-	4 500
Surplus/(Deficit) after capital transfers & contributions	(25 567)	(30 348)	69 470	62 310	(66 188)	66 110	(49 752)	26 035

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
ASSETS									
Call investment deposits									
Call deposits < 90 days						-			
Other current investments > 90 days	165 000	170 000	205 000	210 000	210 000	210 000	215 000	220 000	225 000
Total Call investment deposits	165 000	170 000	205 000	210 000	210 000	210 000	215 000	220 000	225 000
Consumer debtors									
Consumer debtors	66 372	68 368	63 375	60 000	78 375	78 375	85 704	94 095	103 670
Less: Provision for debt impairment	(19 170)	(28 718)	(24 163)	(36 783)	(34 927)	(34 927)	(38 107)	(42 399)	(47 307)
Total Consumer debtors	47 202	39 650	39 211	23 217	43 448	43 448	47 598	51 696	56 363
Debt impairment provision									
Balance at the beginning of the year	27 469	33 459	29 619	34 070	24 163	24 163	34 927	38 107	42 399
Contributions to the provision	18 405	18 463	15 024	14 713	27 763	27 763	30 180	32 293	33 907
Bad debts written off	(12 414)	(22 303)	(19 192)	(12 000)	(17 000)	(17 000)	(27 000)	(28 000)	(29 000)
Balance at end of year	33 459	29 619	25 450	36 783	34 927	34 927	38 107	42 399	47 307
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	1 375 077	1 496 421	1 734 740	1 615 507	1 844 925	1 844 925	1 963 166	2 066 413	2 165 257
Leases recognised as PPE					-	-	-	-	-
Less: Accumulated depreciation	282 099	286 147	333 045	345 809	385 120	385 120	437 042	491 623	551 423
Total Property, plant and equipment (PPE)	1 092 977	1 210 274	1 401 695	1 269 698	1 459 805	1 459 805	1 526 124	1 574 790	1 613 834
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)					-	-			
Current portion of long-term liabilities	1 160	2 898	3 582	2 700	2 700	2 700	2 600	2 500	2 400
Total Current liabilities - Borrowing	1 160	2 898	3 582	2 700	2 700	2 700	2 600	2 500	2 400
Trade and other payables									
Trade and other creditors	125 447	82 572	81 937	80 000	80 000	80 000	75 000	70 000	65 000
Unspent conditional transfers	23 987	19 128	7 626	9 500	-	-	4 309	8 592	12 526
VAT	-	-	-	1 500	1 500	1 500	1 000	1 100	1 200
Total Trade and other payables	149 435	101 699	89 563	91 000	81 500	81 500	80 309	79 692	78 726
Non current liabilities - Borrowing									
Borrowing	495	28 459	26 564	26 000	26 000	26 000	24 000	22 000	20 000
Finance leases (including PPP asset element)	522	1 760	1 457	1 100	1 100	1 100	900	700	650
Total Non current liabilities - Borrowing	1 017	30 219	28 021	27 100	27 100	27 100	24 900	22 700	20 650
Provisions - non-current									
Retirement benefits	84 664	137 081	147 900	120 000	150 000	150 000	155 000	157 000	159 000
List other major provision items									
Refuse landfill site rehabilitation	14 605	36 094	35 728	35 000	38 500	38 500	32 000	30 000	28 000
Other	7 084	15 445	14 240	12 500	12 500	12 500	11 500	10 000	9 500
Total Provisions - non-current	106 352	188 621	197 868	167 500	201 000	201 000	198 500	197 000	196 500
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	1 387 397	1 785 770	1 370 863	1 482 863	1 617 317	1 617 317	1 677 700	1 779 852	1 848 716
GRAP adjustments	204 981	(2 029)	182 356						
Restated balance	1 592 377	1 783 740	1 553 218	1 482 863	1 617 317	1 617 317	1 677 700	1 779 852	1 848 716
Surplus/(Deficit)	142 471	(423 361)	69 575	16 565	30 320	30 320	26 035	13 051	8 796
Appropriations to Reserves	(47 602)	(64 012)	(72 207)	(66 000)	(66 000)	(66 000)	(61 441)	(65 083)	(68 300)
Transfers from Reserves	98 523	74 494	66 730	72 500	72 500	72 500	77 644	76 421	78 417
Depreciation offsets					-	-			
Other adjustments				(28 156)	23 563	23 563	59 914	44 475	45 211
Accumulated Surplus/(Deficit)	1 785 770	1 370 863	1 617 317	1 477 771	1 677 700	1 677 700	1 779 852	1 848 716	1 912 840
Reserves									
Housing Development Fund	7 146	2 238	801	2 400	400	400	-	-	-
Capital replacement	24 624	52 870	59 783	34 194	64 194	64 194	33 978	22 639	12 523
Self-insurance					-	-			
Other reserves					-	-			
Revaluation					-	-			
Total Reserves	31 770	55 108	60 584	36 594	64 594	64 594	33 978	22 639	12 523
TOTAL COMMUNITY WEALTH/EQUITY	1 817 539	1 425 970	1 677 902	1 514 365	1 742 294	1 742 294	1 813 830	1 871 356	1 925 362

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services									
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WC043 Mossel Bay - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population		71 494	117 842	127 500	117 842 000	127 500 000	127 500	89 411	89 411	89 411	89 411
Females aged 5 - 14		6 224	8 848	6 400	8 848 000	6 400 000	6 528	6 484	6 484	6 484	6 484
Males aged 5 - 14		6 335	9 239	6 900	9 239 000	6 900 000	7 038	6 621	6 621	6 621	6 621
Females aged 15 - 34		11 706	19 143	11 600	19 143 000	11 600 000	11 832	1 467	1 467	1 467	1 467
Males aged 15 - 34		12 385	25 388	13 300	25 388 000	13 300 000	13 566	14 320	14 320	14 320	14 320
Unemployment		7 261	11 808	6 000	11 808 000	6 000 000	7 254	7 991	7 991	7 991	7 991
Monthly household income (no. of households)											
No income								32 205	32 205	32 205	32 205
R1 - R1 600								18 949	18 949	18 949	18 949
R1 601 - R6 400								12 893	12 893	12 893	12 893
R1 641- R12 800								4 614	4 614	4 614	4 614
R12 801 - R25 600								3 088	3 088	3 088	3 088
R25 601 - R51 200								1 107	1 107	1 107	1 107
R52 201 - R102 400								362	362	362	362
R102 401 - R204 800								135	135	135	135
R204 801 or more								87	87	87	87
Poverty profiles (no. of households)											
< R2 060 per household per month											
Insert description											
Household/demographics (000)											
Number of people in municipal area						89 430	91 454	95 642	102 285	111 866	111 869
Number of poor people in municipal area											
Number of households in municipal area					29 986	31 359	32 862	26 704	26 971	27 241	27 513
Number of poor households in municipal area					6 153	6 407	6 372	6 224	6 151	6 212	6 275
Definition of poor household (R per month)					4 000	4 000	5 000	5 000	5 000	5 000	5 000
Housing statistics											
Formal					26 709	24 443	24 932				
Informal						4 212	4 297				
Total number of households		-	-	-	26 709	28 655	29 229	-	-	-	-
Dwellings provided by municipality					389	288					
Dwellings provided by province/s						512	350				
Dwellings provided by private sector											
Total new housing dwellings		-	-	-	389	800	350	-	-	-	-
Economic											
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing					N/A	5.9%	5.7%	5.8%	5.5%	5.5%	5.5%
Interest rate - investment					5.5%	5.5%	5.8%	5.5%	5.6%	5.6%	5.7%
Remuneration increases					7.5%	7.5%	6.5%	6.9%	6.8%	6.5%	6.0%
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates											
Property tax/service charges					96.0%	95.0%	112.0%	97.0%	99.8%	100.0%	100.0%
Rental of facilities & equipment					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors					N/A	N/A	N/A	N/A	N/A	N/A	N/A
Revenue from agency services					N/A	N/A	N/A	N/A	N/A	N/A	N/A

WC043 Mossel Bay - Supporting Table SA11 Property rates summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:									
Date of valuation:	7/1/2010	7/1/2011							
Financial year valuation used	Yes	Yes							
Municipal by-laws s6 in place? (Y/N)									
Municipal/assistant valuer appointed? (Y/N)									
Municipal partnership s38 used? (Y/N)	No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	–	–	–	–	–	–	–	–	–
No. of data collectors (FTE)	7	7	7	7	7	7	7	7	7
No. of internal valuers (FTE)	1	1	1	1	1	1	1	1	1
No. of external valuers (FTE)									
No. of additional valuers (FTE)	–	–	–	–	–	–	–	–	–
Valuation appeal board established? (Y/N)									
Implementation time of new valuation roll (mths)	3								
No. of properties	34 605	35 605	35 914	36 277	36 277	36 277	36 640	37 006	37 376
No. of sectional title values	4 714	4 959	5 127	5 390	5 390	5 390	5 444	5 498	5 553
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	3	3	2	2	2	2	2	2	2
No. of valuation roll amendments	–	–	–	–	–	–	–	–	–
No. of objections by rate payers									
No. of appeals by rate payers									
No. of successful objections									
No. of successful objections > 10%									
Supplementary valuation									
Public service infrastructure value (Rm)	41	45	47	21	21	21	21	21	21
Municipality owned property value (Rm)	622	580	644	624	624	624	630	637	643
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)	–	–	–	5	5	5	5	5	5
Valuation reductions-nature reserves/park (Rm)									
Valuation reductions-mineral rights (Rm)									
Valuation reductions-R15,000 threshold (Rm)	508	510	512	523	523	523	528	533	539
Valuation reductions-public worship (Rm)	199	202	245	161	161	161	162	164	165
Valuation reductions-other (Rm)	1 186	1 208	1 160	1 114	1 114	1 114	1 126	1 137	1 148
Total valuation reductions:	1 893	1 919	1 917	1 802	1 802	1 802	1 820	1 839	1 857
Total value used for rating (Rm)	31 635	31 528	32 861	33 405	33 405	33 405	33 739	34 077	34 418
Total land value (Rm)	13 774	13 387	13 740	13 907	13 907	13 907	14 046	14 186	14 328
Total value of improvements (Rm)	17 861	18 135	19 121	19 498	19 498	19 498	19 693	19 890	20 089
Total market value (Rm)	31 635	31 523	32 861	33 405	33 405	33 405	33 739	34 077	34 418
Rating:									
Residential rate used to determine rate for other categories? (Y/N)				No			No		
Differential rates used? (Y/N)									
Limit on annual rate increase (s20)? (Y/N)									
Special rating area used? (Y/N)			Yes	No			Yes		
Phasing-in properties s21 (number)	No	No	No	No	No	No	No	No	No
Rates policy accompanying budget? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)	No	No	No	No			No		
Non-residential prescribed ratio s19? (%)	No	No	No	No			No		
Rate revenue:									
Rate revenue budget (R'000)	64 540	74 179	78 925	86 651	86 651	86 651	91 850	97 361	103 203
Rate revenue expected to collect (R'000)	63 830	75 514	83 660						
Expected cash collection rate (%)	98.9%	101.8%	101.6%						
Special rating areas (R'000)				405	405	405	405	405	405
Rebates, exemptions - indigent (R'000)									
Rebates, exemptions - pensioners (R'000)	341	450	822	987	987	987	997	1 007	1 017
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	2 053	2 363	2 613	2 807	2 807	2 807	2 835	2 863	2 892
Phase-in reductions/discounts (R'000)									
Total rebates, exemptns, reductns, discs (R'000)	2 394	2 813	3 435	3 793	3 793	3 793	3 831	3 870	3 908

WC043 Mossel Bay - Supporting Table SA12a Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2013/14																
Valuation:																
No. of properties	31 118		897	1 134	190	2 066	241	274							36	
No. of sectional title property values	4 885		229			11		2								
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)	2		2	2	2	2	2	2					2		2	
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value
Method of valuation used (select)	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove
Base of valuation (select)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	511							4								
Valuation reductions-public worship (Rm)	249															
Valuation reductions-other (Rm)	1 116							10								
Total valuation reductions:																
Total value used for rating (Rm)	25 951	–	3 254	1 431	475	608	22	264							108	
Total land value (Rm)	10 562	–	920	1 098	183	446	16	180							32	
Total value of improvements (Rm)	15 389	–	2 334	333	292	162	6	84							76	
Total market value (Rm)	26 562	–	3 254	1 431	475	608	22	264							108	
Rating:																
Average rate	0.002546	–	0.005092	0.000637	0.000637	–	0.003565	0.000764							0.000637	
Rate revenue budget (R '000)	67 629	–	16 571	912	302	–	79	202							69	
Rate revenue expected to collect (R'000)	68 711	–	16 836	926	307	–	80	205							70	
Expected cash collection rate (%)	101.6%		101.6%	101.6%	101.6%	%	101.6%	101.6%							101.6%	
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)	878															
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)	2 598															
Phase-in reductions/discouts (R'000)																
Total rebates,exemptns,reductns,discs (R'000)																

WC043 Mossel Bay - Supporting Table SA12b Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2014/15																
Valuation:																
No. of properties	31 043		1 119	1 149	180	1 875	363	505					2		41	
No. of sectional title property values	5 128		249			11		2								
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations	2		2	2	2	2	2	2					2		2	
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value	market value
Method of valuation used (select)	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove	and & Aprove
Base of valuation (select)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable	variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)							5									
Valuation reductions-nature reserves/park (Rm)													4			
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	519							4								
Valuation reductions-public worship (Rm)	249															
Valuation reductions-other (Rm)	1 105							9								
Total valuation reductions:																
Total value used for rating (Rm)	26 087		3 905	1 443	463	624	21	497							100	
Total land value (Rm)	10 102		1 253	1 101	173	459	16	180							21	
Total value of improvements (Rm)	14 886		2 652	342	290	165	5	316							79	
Total market value (Rm)	26 087		3 905	1 443	463	624	21	497							100	
Rating:																
Average rate	0.002699		0.005398	0.000675	0.000675	–	0.000675	0.000810							0.000675	
Rate revenue budget (R '000)	70 406		21 079	975	313		14	402							67	
Rate revenue expected to collect (R'000)																
Expected cash collection rate (%)																
Special rating areas (R'000)	36		369													
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)	886															
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)	2 975															
Phase-in reductions/discouts (R'000)																
Total rebates,exemptns,reductns,discs (R'000)																

WC043 Mossel Bay - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates (rate in the Rand)	1								
Residential properties		Residential Rates	0.002093	0.002356	0.002402	0.0025	0.0027	0.0029	0.0030
Residential properties - vacant land		Residential Rates	0.002093	0.002356	0.002402	0.0025	0.0027	0.0029	0.0030
Formal/informal settlements		Accommodation Rates	0.003171	0.003298	0.003363	0.0036	0.0038	0.0040	0.0042
Small holdings		Residential Rates	0.002093	0.002356	0.002402	0.0025	0.0027	0.0029	0.0030
Farm properties - used		Agricultural Rates	0.000523	0.000589	0.000601	0.0006	0.0007	0.0007	0.0008
Farm properties - not used		Agricultural Rates	0.000523	0.000589	0.000601	0.0006	0.0007	0.0007	0.0008
Industrial properties		Commercial Rates	0.004530	0.004711	0.004804	0.0051	0.0054	0.0057	0.0061
Business and commercial properties		Commercial Rates	0.004530	0.004711	0.004804	0.0051	0.0054	0.0057	0.0061
Communal land - residential		Residential Rates	0.002093	0.002356	0.002402	0.0025	0.0027	0.0029	0.0030
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other		Agricultural Business	0.003171	0.003298	0.003363	0.0036	0.0038	0.0040	0.0042
State-owned properties		Government Rates	0.000523	0.000589	0.000601	0.0006	0.0007	0.0007	0.0008
Municipal properties		Municipal Rates	0	0	0	-			
Public service infrastructure		Public Serv Infrastructure	0.000523	0.000589	0.000601	0.0006	0.0007	0.0007	0.0008
Privately owned towns serviced by the owner		Vlees Bay Rates	0.000628	0.000707	0.000721	0.0008	0.0008	0.0009	0.0009
State trust land		Government Rates	0.000523	0.000589	0.000601	0.0006	0.0007	0.0007	0.0008
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			35 000	35 000	35 000	35 000	35 000	35 000	35 000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption			30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/fee (Rands/month)			96	105	114	121	128	135	144
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		0 - 6 kl	-	-					
Water usage - Block 2 (c/k)		7 - 20kl	4	5	5	6	6	6	7
Water usage - Block 3 (c/k)		21 - 30kl	5	7	8	8	8	9	10
Water usage - Block 4 (c/k)		31 - 45kl	6	9	10	10	11	12	12
Water usage - Block 5 (c/k)		41 - 45kl	9	12	10	10	11	12	12
Water usage - Block 6 (c/k)		46 - 50kl	9	12	13	14	15	15	16
Water usage - Block 7 (c/k)		51 - 60kl	12	15	16	17	18	19	20
Water usage - Block 8 (c/k)		61 - 80kl	15	18	19	21	22	23	25
Water usage - Block 9 (c/k)		> 80kl	20	24	26	27	29	31	33
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fee (Rands/month)		Per annum	1 747	1 852	1 852	1 963	2 081	2 206	2 338
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fee (Rands/month)		Two part Tariff - Basic Fee	149	179	179	191	205	218	231
Service point - vacant land (Rands/month)									
FBE		FBF Indigent	50	50	50	50	50	50	50
Life-line tariff - meter		FBF normal households	20	20	20	20	20	20	20
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		Two part Tariff - Consumption	1	1	1	1	1	1	1
Meter - IBT Block 2 (c/kwh)		One Part Tariff (prepaid)	1	1	1	1	1	1	1
Meter - IBT Block 3 (c/kwh)		Indigent Tariff	1	1	1	1	1	1	1
Meter - IBT Block 4 (c/kwh)		51 - 350kwh							
Meter - IBT Block 5 (c/kwh)		351 - 600kwh							
Prepaid - IBT Block 1 (c/kwh)		> 600kwh							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fee		Per refuse removal unit	39	43	46	49	52	55	58
80l bin - once a week									
250l bin - once a week									

WC043 Mossel Bay - Supporting Table SA13b Service Tariffs by category - explanatory

Woods Mossel Bay - Supporting Table CATSO Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									
Water tariffs									
<i>[Insert blocks as applicable]</i>									
		Basic Charge	96	105	114	121	128	135	144
		0 - 6 kl	-	-	-				
		7 - 20kl	4	5	5	6	6	6	7
		21 - 30kl	5	7	8	8	8	9	10
		31 - 45kl	6	9	10	10	11	12	12
		41 - 45kl	9	12	10				
		46 - 50kl	9	12	13	14	15	15	16
		51 -60kl	12	15	16	17	18	19	20
		61 - 80kl	15	18	19	21	22	23	25
		> 80kl	20	24	26	27	29	31	33
Waste water tariffs									
<i>[Insert blocks as applicable]</i>									
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
<i>[Insert blocks as applicable]</i>									
		Two part Tariff - Basic Fee	149	179	179	191	205	218	231
		FBF Indigent	50	50	50	50	50	50	50
		FBF normal households (describe structure)	20	20	20	20	20	20	20
		Two part Tariff - Consumption	1	1	1	1	1	1	1
		One Part Tariff (prepaid)	1	1	1	1	1	1	1
		Indigent Tariff	1	1		1	1	1	1
		51 - 350kwh			1	1	1	1	1
		351 - 600kwh			1	1	1	1	1
		> 600kwh			1	1	1	1	1

WC043 Mossel Bay - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		113.37	127.62	130.11	137.91	137.91	137.91	6.0%	146.18	154.96	164.25
Electricity: Basic levy		148.54	178.81	178.81	191.33	191.33	191.33	7.4%	205.47	217.80	230.87
Electricity: Consumption		637.00	767.00	852.00	892.78	892.78	892.78	7.4%	958.76	1 016.28	1 077.26
Water: Basic levy		95.74	105.31	113.73	120.65	120.65	120.65	6.0%	127.89	135.56	143.70
Water: Consumption		100.00	140.00	151.20	160.18	160.18	160.18	6.0%	169.79	179.98	190.78
Sanitation		145.62	154.36	154.36	163.62	163.62	163.62	6.0%	173.44	183.84	194.87
Refuse removal		77.69	85.35	92.18	97.71	97.71	97.71	6.0%	103.57	109.79	116.37
Other											
sub-total		1 317.96	1 558.45	1 672.39	1 764.18	1 764.18	1 764.18	6.9%	1 885.10	1 998.21	2 118.10
VAT on Services		168.64	200.32	215.92	227.68	227.68	227.68		243.45	258.06	273.54
Total large household bill:		1 486.60	1 758.77	1 888.31	1 991.86	1 991.86	1 991.86	6.9%	2 128.55	2 256.26	2 391.64
% increase/decrease			18.3%	7.4%	5.5%	-	-		6.9%	6.0%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		76.49	88.35	90.08	95.48	95.48	95.48	6.0%	101.21	107.28	113.72
Electricity: Basic levy											
Electricity: Consumption		419.32	507.00	563.00	577.92	577.92	577.92	7.4%	620.63	657.87	697.34
Water: Basic levy		95.74	105.31	113.73	120.65	120.65	120.65	6.0%	127.89	135.56	143.70
Water: Consumption		76.00	95.00	110.00	120.13	120.13	120.13	6.0%	127.34	134.98	143.08
Sanitation		145.62	154.36	154.36	163.62	163.62	163.62	6.0%	173.44	183.84	194.87
Refuse removal		77.69	85.35	92.18	97.71	97.71	97.71	6.0%	103.57	109.79	116.37
Other											
sub-total		890.86	1 035.37	1 123.35	1 175.51	1 175.51	1 175.51	6.7%	1 254.07	1 329.32	1 409.08
VAT on Services		114.01	132.58	144.66	151.20	151.20	151.20		161.40	171.09	181.35
Total small household bill:		1 004.87	1 167.95	1 268.01	1 326.71	1 326.71	1 326.71	6.7%	1 415.47	1 500.40	1 590.43
% increase/decrease			16.2%	8.6%	4.6%	-	-		6.7%	6.0%	6.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		43.60	49.08	50.04	53.04	53.04	53.04	6.0%	56.22	59.60	63.17
Electricity: Basic levy		-	-	-	-	-	-		-	-	-
Electricity: Consumption		187.20	222.00	246.00	261.00	261.00	261.00	7.4%	280.29	297.11	314.93
Water: Basic levy		-	-	-	-	-	-		-	-	-
Water: Consumption		-	-	-	-	-	-		-	-	-
Sanitation		-	-	-	-	-	-		-	-	-
Refuse removal		-	-	-	-	-	-		-	-	-
Other		-	-	-	-	-	-		-	-	-
sub-total		230.80	271.08	296.04	314.04	314.04	314.04	7.2%	336.51	356.70	378.10
VAT on Services		26.21	31.08	34.44	36.54	36.54	36.54		39.24	41.59	44.09
Total small household bill:		257.01	302.16	330.48	350.58	350.58	350.58	7.2%	375.75	398.30	422.19
% increase/decrease			17.6%	9.4%	6.1%	-	-		7.2%	6.0%	6.0%

WC043 Mossel Bay - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		460	3 760	154	1 637	102	102	–	231	473
Current year receipts		41 817	35 403	44 545	49 363	49 363	49 363	57 089	65 788	72 439
Conditions met - transferred to revenue		38 471	39 009	44 597	49 500	49 465	49 465	56 858	65 546	72 167
Conditions still to be met - transferred to liabilities		3 806	154	102	1 500	–	–	231	473	745
Provincial Government:										
Balance unspent at beginning of the year		961	1 603	4 480	1 097	1 547	1 547	0	25	45
Current year receipts		22 420	25 193	13 877	55 806	57 474	57 474	33 596	30 851	27 625
Conditions met - transferred to revenue		20 830	20 786	16 810	55 403	59 022	59 022	33 571	30 830	27 591
Conditions still to be met - transferred to liabilities		2 551	6 010	1 547	1 500	0	0	25	45	79
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	50	50	–	–	–
Conditions met - transferred to revenue		–	–	–	–	50	50	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		226	1 336	1 730	575	176	176	–	–	–
Current year receipts		5 806	6 814	1 605	2 401	(1 795)	(1 795)	1 100	1 100	1 232
Conditions met - transferred to revenue		4 695	6 420	3 042	2 375	(1 619)	(1 619)	1 100	1 100	1 232
Conditions still to be met - transferred to liabilities		1 336	1 730	292	600	–	–	–	–	–
Total operating transfers and grants revenue		63 996	66 215	64 449	107 278	106 918	106 918	91 529	97 477	100 989
Total operating transfers and grants - CTBM	2	7 693	7 894	1 941	3 600	0	0	256	518	825
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		8 725	3 570	425	2 153	6	6	–	3 951	7 954
Current year receipts		19 401	13 471	20 617	25 647	27 285	27 285	32 171	32 598	29 496
Conditions met - transferred to revenue		23 120	16 616	21 036	25 299	27 291	27 291	28 220	28 595	25 874
Conditions still to be met - transferred to liabilities		5 006	425	6	2 500	–	–	3 951	7 954	11 576
Provincial Government:										
Balance unspent at beginning of the year		3 383	11 577	11 693	4 539	4 717	4 717	–	102	120
Current year receipts		14 894	12 979	26 072	12 990	15 467	15 467	13 832	142	45
Conditions met - transferred to revenue		7 721	14 477	33 048	14 129	20 185	20 185	13 730	125	39
Conditions still to be met - transferred to liabilities		10 556	10 079	4 717	3 400	–	–	102	120	125
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		1 862	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		1 862	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	2 142	729	–	–	–	–	–	–
Current year receipts		–	2 729	10 411	2 500	5 884	5 884	2 200	110	1 100
Conditions met - transferred to revenue		–	4 141	10 179	2 500	5 884	5 884	2 200	110	1 100
Conditions still to be met - transferred to liabilities		–	729	961	–	–	–	–	–	–
Total capital transfers and grants revenue		32 703	35 234	64 262	41 929	53 360	53 360	44 150	28 829	27 013
Total capital transfers and grants - CTBM	2	15 561	11 233	5 685	5 900	–	–	4 053	8 074	11 702
TOTAL TRANSFERS AND GRANTS REVENUE		96 699	101 450	128 711	149 207	160 277	160 277	135 679	126 306	128 003
TOTAL TRANSFERS AND GRANTS - CTBM		23 255	19 128	7 626	9 500	0	0	4 309	8 592	12 526

WC043 Mossel Bay - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	195 025	62 448	56 016	43 002	47 979	47 979	45 346	39 435	45 432
Infrastructure - Road transport	16 939	18 388	25 029	4 915	10 272	10 272	7 687	1 560	250
Roads, Pavements & Bridges	13 885	18 307	20 310	4 095	9 312	9 312	3 487	1 090	250
Storm water	3 055	81	4 719	820	960	960	4 200	470	–
Infrastructure - Electricity	29 442	16 157	14 277	14 510	15 347	15 347	12 435	11 225	15 400
Generation	–	–	–	–	1 437	1 437	12 230	11 100	15 300
Transmission & Reticulation	29 442	15 937	14 277	14 200	13 600	13 600	25	25	–
Street Lighting	–	220	–	310	310	310	180	100	100
Infrastructure - Water	132 311	9 971	6 502	7 185	7 397	7 397	10 450	11 110	14 170
Dams & Reservoirs	400	–	4 610	1 000	1 006	1 006	500	2 650	3 000
Water purification	22 554	3 251	1 892	415	519	519	725	1 565	1 565
Reticulation	109 357	6 720	–	5 770	5 872	5 872	9 225	6 895	9 605
Infrastructure - Sanitation	14 312	16 174	8 785	16 172	14 747	14 747	14 070	14 228	15 349
Reticulation	–	11 417	680	10 322	10 677	10 677	1 560	9 568	13 829
Sewerage purification	14 312	4 757	8 105	5 850	4 070	4 070	12 510	4 660	1 520
Infrastructure - Other	2 020	1 758	1 422	220	216	216	704	1 312	263
Waste Management	1 890	1 625	1 355	220	216	216	704	1 312	263
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	130	133	67	–	–	–	–	–	–
Community	9 141	3 248	9 874	4 416	3 737	3 737	1 220	1 657	1 625
Parks & gardens	430	117	95	–	(30)	(30)	150	537	630
Sportsfields & stadia	1 737	268	788	1 042	1 584	1 584	70	230	250
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	59	30	145	195	102	102	115	95	85
Libraries	175	189	7 318	1 754	218	218	329	–	–
Recreational facilities	2 418	687	1 191	980	1 043	1 043	–	–	–
Fire, safety & emergency	1 930	231	134	200	457	457	436	465	330
Security and policing	(602)	197	83	175	307	307	–	30	30
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	267	60	79	70	56	56	120	300	300
Social rental housing	–	–	–	–	–	–	–	–	–
Other	2 727	1 470	41	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	13 951	21 750	34 361	18 349	26 472	26 472	24 452	6 275	5 089
General vehicles	178	3 989	1 709	2 200	1 935	1 935	6 240	4 857	4 555
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	–	509	315	514	556	556	–	–	–
Computers - hardware/equipment	839	188	1 107	1 681	1 361	1 361	3 787	–	–
Furniture and other office equipment	1 070	1 021	1 526	837	893	893	1 360	814	519
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	183	231	413	37	3 946	3 946	65	604	15
Other Buildings	–	–	6 676	13 080	17 742	17 742	13 000	–	–
Other Land	150	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	11 531	15 812	22 614	–	40	40	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other (list sub-class)	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	218 116	87 446	100 251	65 767	78 187	78 187	71 017	47 366	52 146
Specialised vehicles	–	–	–	–	–	–	–	–	–
Refuse	–	–	–	–	–	–	–	–	–
Fire	–	–	–	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–	–

WC043 Mossel Bay - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	14 927	20 360	11 067	37 027	36 083	36 083	49 068	55 046	44 399
Infrastructure - Road transport	8 525	18 616	2 860	25 460	25 035	25 035	27 075	34 171	30 151
Roads, Pavements & Bridges	7 525	13 717	1 810	20 258	19 832	19 832	21 039	24 265	23 913
Storm water	1 000	4 899	1 050	5 202	5 202	5 202	6 036	9 906	6 238
Infrastructure - Electricity	2 720	1 005	5 231	6 127	6 127	6 127	11 639	11 645	4 250
Generation	–	–	–	–	–	–	11 389	11 395	4 000
Transmission & Reticulation	2 720	1 005	5 231	6 127	6 127	6 127	200	100	100
Street Lighting	–	–	–	–	–	–	50	150	150
Infrastructure - Water	473	74	1 689	4 190	3 671	3 671	6 758	4 614	7 298
Dams & Reservoirs	–	–	219	–	–	–	6 558	4 614	5 444
Water purification	273	74	1 470	330	261	261	200	–	–
Reticulation	200	–	–	3 860	3 410	3 410	–	–	1 854
Infrastructure - Sanitation	3 023	665	930	1 100	1 100	1 100	3 597	4 316	2 400
Reticulation	–	–	–	1 000	1 000	1 000	3 447	2 716	2 000
Sewerage purification	3 023	665	930	100	100	100	150	1 600	400
Infrastructure - Other	186	–	357	150	150	150	–	300	300
Waste Management	186	–	357	150	150	150	–	300	300
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Community	1 236	2 375	4 200	7 591	7 767	7 767	655	3 583	4 379
Parks & gardens	–	–	–	–	–	–	115	50	50
Sportsfields & stadia	997	1 849	3 046	6 761	6 943	6 943	340	3 358	4 159
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	–	159	–	90	90	90	–	60	–
Libraries	–	–	–	150	150	150	60	50	–
Recreational facilities	33	–	–	500	495	495	65	65	100
Fire, safety & emergency	206	366	1 154	–	–	–	–	–	–
Security and policing	–	–	–	60	59	59	25	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	–	–	–	30	30	30	50	–	70
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	–	490	1 892	327	501	501	2 500	3 253	1 920
General vehicles	–	–	1 339	117	117	117	420	320	–
Specialised vehicles	–	–	553	–	–	–	–	–	–
Plant & equipment	–	–	–	–	–	–	–	–	–
Computers - hardware/equipment	–	–	–	–	174	174	1 130	2 908	1 800
Furniture and other office equipment	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	60	60	60	950	25	120
Other Buildings	–	–	–	150	150	150	–	–	–
Other Land	–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	–	490	–	–	–	–	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other (list sub-class)	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	16 163	23 225	17 159	44 945	44 351	44 351	52 223	61 881	50 698
Specialised vehicles	–	–	553	–	–	–	–	–	–
Refuse	–	–	312	–	–	–	–	–	–
Fire	–	–	242	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–	–
Renewal of Existing Assets as % of total capex	6.9%	21.0%	14.6%	40.6%	36.2%	36.2%	42.4%	56.6%	49.3%
Renewal of Existing Assets as % of deprecn"	50.2%	53.8%	37.9%	75.3%	85.0%	85.0%	94.2%	104.7%	81.4%

WC043 Mossel Bay - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	15 989	24 790	22 614	22 823	23 341	23 341	24 895	26 155	27 575
Infrastructure - Road transport	5 977	13 162	13 360	12 584	12 979	12 979	14 291	15 061	15 873
Roads, Pavements & Bridges	5 014	12 369	11 983	11 084	11 479	11 479	12 591	13 276	13 999
Storm water	963	793	1 377	1 500	1 500	1 500	1 700	1 785	1 874
Infrastructure - Electricity	5 597	6 981	4 203	4 469	4 448	4 448	4 762	4 968	5 250
Generation	4 777	5 769	2 805	3 032	3 012	3 012	3 221	3 350	3 551
Transmission & Reticulation	341	523	540	607	606	606	641	673	707
Street Lighting	479	689	858	830	830	830	900	945	992
Infrastructure - Water	2 883	3 312	3 273	3 793	3 848	3 848	3 883	4 040	4 216
Dams & Reservoirs	422	428	526	510	600	600	600	624	643
Water purification	664	826	793	913	898	898	973	1 012	1 063
Reticulation	1 798	2 058	1 953	2 370	2 350	2 350	2 310	2 404	2 511
Infrastructure - Sanitation	737	782	1 133	1 315	1 315	1 315	1 315	1 417	1 513
Reticulation	355	530	841	1 000	1 000	1 000	1 000	1 080	1 156
Sewerage purification	382	253	292	315	315	315	315	337	357
Infrastructure - Other	796	552	645	663	751	751	644	670	724
Waste Management	796	552	629	662	750	750	642	668	721
Transportation									
Gas									
Other	-	-	17	1	1	1	2	2	2
Community	3 953	6 353	4 801	3 861	4 697	4 697	5 544	4 562	4 867
Parks & gardens	345	939	644	729	601	601	734	779	819
Sportsfields & stadia	446	134	170	320	250	250	34	37	41
Swimming pools									
Community halls	397	337	207	300	450	450	500	550	605
Libraries	55	36	28	41	43	43	52	57	63
Recreational facilities	1 504	1 538	1 403	1 445	1 590	1 590	1 557	1 651	1 765
Fire, safety & emergency	589	423	352	474	1 185	1 185	1 839	641	683
Security and policing	330	368	365	550	550	550	500	545	589
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries	0	-	13	3	3	3	3	3	3
Social rental housing									
Other	286	2 579	1 618	-	25	25	327	300	300
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	8 417	9 079	9 668	11 598	11 408	11 408	10 668	11 280	11 980
General vehicles	2 498	2 763	2 886	3 143	3 069	3 069	3 045	3 167	3 294
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	1 005	1 675	1 405	1 791	1 975	1 975	1 715	1 784	1 855
Computers - hardware/equipment	1 040	1 599	1 620	1 493	1 476	1 476	1 616	1 729	1 850
Furniture and other office equipment	33	32	38	55	48	48	61	64	70
Abattoirs									
Markets									
Civic Land and Buildings	868	883	603	500	650	650	850	935	1 029
Other Buildings	2 150	1 480	2 150	3 400	2 980	2 980	1 947	2 087	2 266
Other Land	0	0	-	10	10	10	10	11	12
Surplus Assets - (Investment or Inventory)									
Other	823	645	966	1 205	1 200	1 200	1 424	1 503	1 605
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	260	400	405	373	369	369	404	432	463
Computers - software & programming	260	400	405	373	369	369	404	432	463
Other (list sub-class)									
Total Repairs and Maintenance Expenditure	28 619	40 622	37 488	38 656	39 814	39 814	41 511	42 430	44 885
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	2.6%	3.4%	2.7%	3.0%	2.7%	2.7%	2.7%	2.7%	2.8%
R&M as % Operating Expenditure	4.8%	3.6%	5.6%	5.3%	5.2%	5.2%	5.3%	5.2%	5.2%

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
Depreciation by Asset Class/Sub-class									
Infrastructure	19 380	27 863	32 801	38 477	37 741	37 741	41 016	43 421	46 008
Infrastructure - Road transport	4 873	7 326	9 413	10 117	10 831	10 831	12 287	13 397	14 576
Roads, Pavements & Bridges	3 724	5 770	8 030	7 968	9 240	9 240	10 516	11 404	12 432
Storm water	1 149	1 556	1 383	2 149	1 591	1 591	1 771	1 993	2 144
Infrastructure - Electricity	4 217	5 970	3 802	8 245	4 374	4 374	5 071	5 431	5 786
Generation	–	–	3	–	3	3	3	3	3
Transmission & Reticulation	4 166	5 906	3 730	8 155	4 292	4 292	4 974	5 322	5 664
Street Lighting	52	65	69	89	79	79	94	107	119
Infrastructure - Water	6 349	9 597	10 950	13 252	12 599	12 599	13 265	13 845	14 520
Dams & Reservoirs	645	1 033	800	1 426	921	921	943	964	1 005
Water purification	3 530	5 220	5 720	7 209	6 582	6 582	6 580	6 580	6 547
Reticulation	2 174	3 344	4 430	4 617	5 097	5 097	5 742	6 301	6 968
Infrastructure - Sanitation	3 132	4 552	3 470	6 286	3 992	3 992	4 448	4 802	5 180
Reticulation	2 106	3 277	2 423	4 525	2 788	2 788	3 266	3 598	3 970
Sewerage purification	1 026	1 275	1 046	1 760	1 204	1 204	1 182	1 204	1 210
Infrastructure - Other	809	418	5 166	577	5 944	5 944	5 945	5 945	5 945
Waste Management	10	21	5 166	29	5 944	5 944	5 945	5 945	5 945
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	798	397	–	548	–	–	–	–	–
Community	2 318	2 421	4 116	3 343	4 736	4 736	4 900	4 974	5 150
Parks & gardens	66	67	79	92	91	91	87	87	77
Sportsfields & stadia	309	398	1 141	549	1 313	1 313	1 494	1 463	1 473
Swimming pools	3	3	–	4	–	–	–	–	–
Community halls	190	189	172	261	198	198	183	183	183
Libraries	89	89	78	122	89	89	127	127	127
Recreational facilities	287	284	140	392	161	161	177	186	194
Fire, safety & emergency	–	–	22	–	25	25	23	23	22
Security and policing	–	–	917	–	1 055	1 055	664	646	798
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	0	–	0	0	0	0	0
Museums & Art Galleries	–	–	15	–	17	17	17	17	17
Cemeteries	6	7	10	10	12	12	15	18	22
Social rental housing	–	–	406	–	467	467	741	847	858
Other	1 369	1 385	1 136	1 913	1 307	1 307	1 372	1 375	1 377
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	10 511	12 909	8 394	17 827	9 658	9 658	9 505	10 687	11 143
General vehicles	2 117	2 355	2 046	3 253	2 354	2 354	3 013	3 439	3 935
Specialised vehicles	828	1 490	537	2 057	617	617	341	341	325
Plant & equipment	1 098	1 677	2 775	2 316	3 193	3 193	2 082	2 181	2 146
Computers - hardware/equipment	898	1 182	1 110	1 633	1 277	1 277	1 545	2 183	2 222
Furniture and other office equipment	1 064	1 524	1 413	2 104	1 625	1 625	1 918	1 932	1 902
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	2 628	2 634	210	3 638	242	242	248	251	253
Other Buildings	774	742	302	1 025	347	347	356	358	358
Other Land	–	–	–	–	–	–	–	–	0
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	1 104	1 305	1	1 802	2	2	2	2	2
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	11	11	17	16	19	19	19	2	0
Computers - software & programming	11	11	17	16	19	19	19	2	0
Other (list sub-class)	–	–	(0)	–	–	–	–	–	–
Total Depreciation	32 221	43 204	45 328	59 663	52 154	52 154	55 441	59 083	62 300
Specialised vehicles	828	1 490	537	2 057	617	617	341	341	325
Refuse	623	1 221	501	1 686	576	576	300	300	284
Fire	205	269	36	371	41	41	41	41	41
Conservancy	–	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–	–

WC043 Mosel Bay - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand							
Capital expenditure							
Vote 1 - MUNICIPAL MANAGER	500	–	–	–	–	–	
Vote 2 - CORPORATE SERVICES	5 441	3 225	2 314	1 995	1 800	1 890	
Vote 3 - FINANCIAL SERVICES	181	109	40	50	–	–	
Vote 4 - TECHNICAL SERVICES	35 000	33 433	39 563	30 440	27 450	28 823	
Vote 5 - COMMUNITY SERVICES	8 657	12 997	7 356	9 123	6 265	6 578	
Vote 6 - ELECTRICITY SERVICES	24 399	23 192	22 350	12 350	3 100	3 255	
Vote 7 - PLANNING & INTEGRATED SERVICES	49 063	36 292	31 221	23 360	30 684	32 218	
List entity summary if applicable							
Total Capital Expenditure	123 240	109 248	102 844	77 318	69 299	72 764	–
Future operational costs by vote							
Vote 1 - MUNICIPAL MANAGER	20	35	25	10	10	10	
Vote 2 - CORPORATE SERVICES	650	650	455	350	368	386	
Vote 3 - FINANCIAL SERVICES	134	115	125	95	100	105	
Vote 4 - TECHNICAL SERVICES	22 014	23 615	24 000	22 650	23 783	24 972	
Vote 5 - COMMUNITY SERVICES	418	443	375	250	263	276	
Vote 6 - ELECTRICITY SERVICES	5 310	5 670	6 000	6 500	6 825	7 166	
Vote 7 - PLANNING & INTEGRATED SERVICES	280	280	300	250	263	276	
List entity summary if applicable							
Total future operational costs	28 826	30 807	31 280	30 105	31 610	33 190	–
Future revenue by source							
Property rates	596	578	650	600	636	674	
Property rates - penalties & collection charges	10	10	10	9	9	10	
Service charges - electricity revenue	7 752	8 208	8 000	8 600	9 116	9 663	
Service charges - water revenue	5 608	5 944	6 000	6 180	6 551	6 944	
Service charges - sanitation revenue	2 403	2 548	3 500	3 675	3 896	4 129	
Service charges - refuse revenue	284	301	300	291	308	327	
Service charges - other	935	991	1 000	1 080	1 145	1 213	
Rental of facilities and equipment	42	44	50	52	55	58	
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	17 630	18 624	19 510	20 486	21 715	23 018	–
Net Financial Implications	134 437	121 432	114 614	86 937	79 194	82 936	–

WC043 Mosel Bay - Supporting Table SA37 Projects delayed from previous financial years

Municipal/Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
							Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand						Year					
Parent municipality:											
List all capital projects grouped by Municipal Vote			Examples	Examples							
Municipal Manager	Shelter for the Homeless		Other Assets	Civic Land and Buildings			–	3 900	–	–	–
Corporate Services	Computer Leases	B4.1	Other Assets	Computers - hardware/equipment			836	110	1 130	2 908	1 800
Community Services	Air Conditioner-D'Almeida Library		Other Assets	Civic Land and Buildings			–	22	–	–	–
Community Services	Air Conditioner-Greenhaven Library		Other Assets	Civic Land and Buildings			–	11	–	–	–
Community Services	Air Conditioner-Herbertsdale Library	E7.13	Other Assets	Civic Land and Buildings			20	36	–	–	–
Community Services	Rehabilitation D'Almeida		Community	Sportsfields & stadia			–	6	–	–	–
Planning & Integrated Services	Asazani/Zinyoka Infrastructure	G3.1	Other Assets	Other Buildings			10 760	13 605	13 000	–	–
Planning & Integrated Services	Relibillate-Mayxihale Street		Infrastructure - Road transport	Roads, Pavements & Bridges			–	84	–	–	–
Planning & Integrated Services	Sewerage & Waterlines		Other Assets	Other Buildings			–	1 817	–	–	–